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Appendix II

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ALAMEDA COUNTY

Health Care Services Agency
Emergency Medical Services District

Preliminary Report of
Cost Analysis of Trauma Service

Children's Hospital Medical Center
of Northern California

Appendix II

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ALAMEDA COUNTY

Health Care Services Agency
Emergency Medical Services District

Preliminary Report of
Cost Analysis of Trauma Service

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CHILDREN'S HOSPITAL

Period 1

Schedule A	PERIOD ONE EXPENSE TOTALS
Schedule B	EXPENSE ALLOCATION TOTALS
Schedule C	DIRECT COST TO CHARGE RATIOS
Schedule D	ALLOCATED COST TO CHARGE RATIOS
Schedule E	CALCULATED TRAUMA PATIENT EXPENSES
Schedule F	COST ALLOCATION USING TOTAL EXPENSES
Schedule G	COST ALLOCATION USING FIXED EXPENSES
Schedule H	TOTAL HOSPITAL EXPENSE DETAIL
Schedule I	TRAUMA SPECIFIC COST DETAIL
Schedule J	ADJUSTED DIRECT EXPENSE DETAIL
Schedule K	FIXED DIRECT EXPENSE DETAIL
Schedule L	VARIABLE DIRECT EXPENSE DETAIL

Period 2

Schedule M	PERIOD 2 EXPENSE DETAIL
Schedule N	EXPENSE ALLOCATION TOTALS
Schedule O	DIRECT COST TO CHARGE RATIO
Schedule P	ALL COST TO CHARGE RATIOS
Schedule Q	CALCULATED TRAUMA PATIENT EXPENSES
Schedule R	COST ALLOCATION USING TOTAL EXPENSES
Schedule S	COST ALLOCATION USING FIXED EXPENSES

General

Schedule T	TRAUMA CENTER STANDARDS
Schedule U	DEFINITION OF A CRITICAL TRAUMA PATIENT
Schedule V	COUNTY TRAUMA SYSTEM OPERATING COSTS
Schedule W	PERIOD 1 CHARGES AND COLLECTIONS
Schedule X	PERIOD 2 CHARGES AND COLLECTIONS

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule H) TOTAL HOSPITAL EXPENSES	(From Schedule I) TRAUMA SPECIFIC COSTS	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES
5	Interest-Other	8860	1,718,602	0	1,718,602	1,718,602	0
10	Insurance-Other	8840	765,545	0	765,545	765,545	0
15	Licenses and Taxes	8850	31,511	0	31,511	31,511	0
20	Depreciation and Amortization	8810	2,235,494	0	2,235,494	2,235,494	0
25	Leases and Rental	8820	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0
35	Hospital Administration	8610	3,115,454	410,947	2,704,507	2,704,507	0
40	Governing Board Expense	8620	0	0	0	0	0
45	Public Relations	8630	797,803	0	797,803	797,803	0
55	Management Engineering	8640	0	0	0	0	0
60	Other Administrative Services	8750	0	0	0	0	0
65	General Accounting	8510	823,641	0	823,641	823,641	0
70	Communications	8520	608,868	0	608,868	557,569	51,299
75	Other Fiscal services	8570	0	0	0	0	0
80	Printing and Duplicating	8310	153,679	0	153,679	153,679	0
85	Personnel	8650	595,270	0	595,270	581,579	13,691
90	Employee Medical Serv Admin	8660	384,820	0	384,820	384,820	0
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0
100	Cafeteria	8330	895,934	0	895,934	638,382	257,552
105	Purchasing and Stores	8420	308,003	0	308,003	306,118	1,885
110	Housekeeping	8460	1,768,115	0	1,768,115	591,623	1,176,492
115	Grounds	8430	0	0	0	0	0
120	Security	8440	624,025	0	624,025	624,025	0
125	Parking	8450	0	0	0	0	0
130	Plant Operations	8470	790,613	0	790,613	790,613	0
135	Plant Maintenance	8480	1,232,316	0	1,232,316	1,232,316	0
140	Other General Services	8370	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0
160	Dietary	8320	205,836	0	205,836	78,962	126,874
165	Laundry and Linen	8350	311,816	0	311,816	39,272	272,544
170	Patient Accounting	8530	1,564,071	0	1,564,071	1,395,049	169,022
175	Data Processing	8540	1,176,545	0	1,176,545	1,160,406	16,139
185	Credit and Collections	8550	402,966	0	402,966	395,062	7,904
190	Auxiliary Groups	8670	68,563	0	68,563	68,563	0
195	Chaplaincy Services	8680	0	0	0	0	0
200	Medical Library	8690	105,790	0	105,790	105,790	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule H) TOTAL HOSPITAL EXPENSES	(From Schedule I) TRAUMA SPECIFIC COSTS	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES
205	Medical Records	8700	1,137,209	0	1,137,209	916,354	220,855
210	Medical Staff	8710	183,585	0	183,585	183,585	0
220	Social Services	8360	630,943	0	630,943	476,168	154,775
225	Insurance-Profesional Liability	8830	1,460,662	0	1,460,662	730,331	730,331
230	Admitting	8560	855,330	0	855,330	842,787	12,543
245	Other Unassigned Costs	8890	0	0	0	0	0
250	Nursing Administration	8720	964,664	6,300	958,364	958,364	0
255	In-Service Ed - Nursing	8740	333,451	0	333,451	333,451	0
260	Central Services	7051	1,070,687	0	1,070,687	552,260	518,427
265	Pharmacy	7171	818,539	0	818,539	817,855	684
270	Research Adm. Office	8010	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0
310	Paramedical Education	8250	0	0	0	0	0
315	Other Education Activities	8270	0	0	0	0	0
320	Medical Post Grad Ed	8240	1,261,631	0	1,261,631	913,015	348,616
350	Cafeteria Sales	0	0	0	0	0	0
355	Laundry & Linen	0	0	0	0	0	0
360	Social Services Revenue	0	0	0	0	0	0
365	Employee housing	0	0	0	0	0	0
375	Parking Revenue	0	0	0	0	0	0
380	Janitorial & Maintenance	0	0	0	0	0	0
385	Date Processing	0	0	0	0	0	0
390	Purchasing/Stores Services	0	0	0	0	0	0
395	Medical Records/Abstract Sales	0	0	0	0	0	0
400	Management Services	0	0	0	0	0	0
415	Trans. for Operations	0	0	0	0	0	0
420	Other Cost Recoveries	0	0	0	0	0	0
505	Med/Surg Acute	6080	0	0	0	0	0
510	Pediatric Acute	6120	7,622,032	0	7,622,032	1,129,191	6,492,841
515	Psychiatric Acute	6140	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule H) TOTAL HOSPITAL EXPENSES	(From Schedule I) TRAUMA SPECIFIC COSTS	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES
525	Obstetrics Acute	6160	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0
555	Pediatric Intensive Care	6040	3,128,819	41,137	3,087,682	634,864	2,452,818
560	Neonatal Intensive Care	6090	8,426,765	0	8,426,765	1,353,396	7,073,369
565	Burn Care	6070	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0
640	Emergency Room	7230	1,730,080	340,921	1,389,159	959,564	429,594
645	Psychiatric ER's	7250	0	0	0	0	0
650	Clinics	7260	1,629,042	0	1,629,042	1,170,155	458,887
665	Surgical Day Care	7030	175,893	0	175,893	171,444	4,449
675	Ambulance	7240	0	0	0	0	0
690	Home Health Services	7400	0	0	0	0	0
720	Labor & Delivery	7010	0	0	0	0	0
725	Surgery & Recovery	7020	1,847,361	9,881	1,837,480	441,274	1,396,207
740	Anesthesiology	7040	207,630	0	207,630	31,308	176,322
745	Central Svcs & Supply	7050	1,595,322	0	1,595,322	0	1,595,322
765	Pharmacy	7170	1,642,830	0	1,642,830	0	1,642,830
775	Lab - Clinical	7060	2,861,684	0	2,861,684	1,657,609	1,204,075
780	Lab - Pathological	7070	99,504	0	99,504	83,713	15,791
785	Lab - Other	7090	0	0	0	0	0
790	Blood Bank	7100	392,707	0	392,707	285,888	106,819
800	Electrocardiology	7110	564,083	0	564,083	258,502	305,581
805	Cardiac Cath Lab	7440	0	0	0	0	0
810	Radiology - Diagnostic	7140	1,591,900	2,059	1,589,841	500,093	1,089,748
815	CT Scan	7420	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule H) TOTAL HOSPITAL EXPENSES	(From Schedule I) TRAUMA SPECIFIC COSTS	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES
820	Radiology - Therapeutic	7150	0	0	0	0	0
825	Nuclear Medicine	7160	27,540	0	27,540	305	27,235
830	Inhalation Therapy	7180	3,387,765	0	3,387,765	826,275	2,561,490
835	Lab - Pulmonary Function	7080	314,263	0	314,263	239,243	75,020
845	Electromyography	7120	0	0	0	0	0
850	Electroencephalography	7130	190,627	0	190,627	99,169	91,458
855	Physical Therapy	7200	404,547	0	404,547	95,619	308,928
860	Occupational Therapy	7210	242,956	0	242,956	42,839	200,117
880	Other Physical Medicine	7220	144,806	0	144,806	136,681	8,125
890	Dialysis	7190	0	0	0	0	0
900	Other Ancillary Services	7410	2,096,801	0	2,096,801	2,028,353	68,448
	TRAUMA ACTIVATION CHARGES						
	GRAND TOTALS		69,726,938	811,245	68,915,693	37,050,587	31,865,106
910	NON-OPERATING EXPENSES		4,513,731		4,513,731	4,513,731	0
	GRAND TOTALS		74,240,669	811,245	73,429,424	41,564,318	31,865,106

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES	(From Schedule F) TOTAL ALLOCATED EXPENSES	(From Schedule G) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
5	Interest-Other	8860	1,718,602	1,718,602	0	<1,718,602>	<1,718,602>	0	0	0	0
10	Insurance-Other	8840	765,545	765,545	0	<765,545>	<765,545>	0	0	0	0
15	Licenses and Taxes	8850	31,511	31,511	0	<31,511>	<31,511>	0	0	0	0
20	Depreciation and Amortization	8810	2,235,494	2,235,494	0	<2,235,494>	<2,235,494>	0	0	0	0
25	Leases and Rental	8820	0	0	0	0	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0	0	0	0	0
35	Hospital Administration	8610	2,704,507	2,704,507	0	<2,704,507>	<2,704,507>	0	0	0	0
40	Governing Board Expense	8620	0	0	0	0	0	0	0	0	0
45	Public Relations	8630	797,803	797,803	0	<797,803>	<797,803>	0	0	0	0
55	Management Engineering	8640	0	0	0	0	0	0	0	0	0
60	Other Administrative Services	8750	0	0	0	0	0	0	0	0	0
65	General Accounting	8510	823,641	823,641	0	<823,641>	<823,641>	0	0	0	0
70	Communications	8520	608,868	557,569	51,299	<608,868>	<557,569>	<51,299>	0	0	0
75	Other Fiscal services	8570	0	0	0	0	0	0	0	0	0
80	Printing and Duplicating	8310	153,679	153,679	0	<153,679>	<153,679>	0	0	0	0
85	Personnel	8650	595,270	581,579	13,691	<595,270>	<581,579>	<13,691>	0	0	0
90	Employee Medical Serv Admin	8660	384,820	384,820	0	<384,820>	<384,820>	0	0	0	0
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0	0	0	0	0
100	Cafeteria	8330	895,934	638,382	257,552	<895,934>	<638,382>	<257,552>	0	0	0
105	Purchasing and Stores	8420	308,003	306,118	1,885	<308,003>	<306,118>	<1,885>	0	0	0
110	Housekeeping	8460	1,768,115	591,623	1,176,492	<1,768,115>	<591,623>	<1,176,492>	0	0	0
115	Grounds	8430	0	0	0	0	0	0	0	0	0
120	Security	8440	624,025	624,025	0	<624,025>	<624,025>	0	0	0	0
125	Parking	8450	0	0	0	0	0	0	0	0	0
130	Plant Operations	8470	790,613	790,613	0	<790,613>	<790,613>	0	0	0	0
135	Plant Maintenance	8480	1,232,316	1,232,316	0	<1,232,316>	<1,232,316>	0	0	0	0
140	Other General Services	8370	0	0	0	0	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0	0	0	0	0
160	Dietary	8320	205,836	78,962	126,874	<205,836>	<78,962>	<126,874>	0	0	0
165	Laundry and Linen	8350	311,816	39,272	272,544	<311,816>	<39,272>	<272,544>	0	0	0
170	Patient Accounting	8530	1,564,071	1,395,049	169,022	<1,564,071>	<1,395,049>	<169,022>	0	0	0
175	Data Processing	8540	1,176,545	1,160,406	16,139	<1,176,545>	<1,160,406>	<16,139>	0	0	0
185	Credit and Collections	8550	402,966	395,062	7,904	<402,966>	<395,062>	<7,904>	0	0	0
190	Auxiliary Groups	8670	68,563	68,563	0	<68,563>	<68,563>	0	0	0	0
195	Chaplaincy Services	8680	0	0	0	0	0	0	0	0	0
200	Medical Library	8690	105,790	105,790	0	<105,790>	<105,790>	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES	(From Schedule F) TOTAL ALLOCATED EXPENSES	(From Schedule G) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
205	Medical Records	8700	1,137,209	916,354	220,855	<1,137,209>	<916,354>	<220,855>	0	0	0
210	Medical Staff	8710	183,585	183,585	0	<183,585>	<183,585>	0	0	0	0
220	Social Services	8360	630,943	476,168	154,775	<630,943>	<476,168>	<154,775>	0	0	0
225	Insurance-Profesional Liability	8830	1,460,662	730,331	730,331	<1,460,662>	<730,331>	<730,331>	0	0	0
230	Admitting	8560	855,330	842,787	12,543	<855,330>	<842,787>	<12,543>	0	0	0
245	Other Unassigned Costs	8890	0	0	0	0	0	0	0	0	0
250	Nursing Administration	8720	958,364	958,364	0	<958,364>	<958,364>	0	0	0	0
255	In-Service Ed - Nursing	8740	333,451	333,451	0	<333,451>	<333,451>	0	0	0	0
260	Central Services	7051	1,070,687	552,260	518,427	<1,070,687>	<552,260>	<518,427>	0	0	0
265	Pharmacy	7171	818,539	817,855	684	<818,539>	<817,855>	<684>	0	0	0
270	Research Adm. Office	8010	0	0	0	0	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0	0	0	0	0
310	Paramedical Education	8250	0	0	0	0	0	0	0	0	0
315	Other Education Activities	8270	0	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	8240	1,261,631	913,015	348,616	<1,261,631>	<913,015>	<348,616>	0	0	0
350	Cafeteria Sales	0	0	0	0	0	0	0	0	0	0
355	Laundry & Linen	0	0	0	0	0	0	0	0	0	0
360	Social Services Revenue	0	0	0	0	0	0	0	0	0	0
365	Employee housing	0	0	0	0	0	0	0	0	0	0
375	Parking Revenue	0	0	0	0	0	0	0	0	0	0
380	Janitorial & Maintenance	0	0	0	0	0	0	0	0	0	0
385	Date Processing	0	0	0	0	0	0	0	0	0	0
390	Purchasing/Stores Services	0	0	0	0	0	0	0	0	0	0
395	Medical Records/Abstract Sales	0	0	0	0	0	0	0	0	0	0
400	Management Services	0	0	0	0	0	0	0	0	0	0
415	Trans. for Operations	0	0	0	0	0	0	0	0	0	0
420	Other Cost Recoveries	0	0	0	0	0	0	0	0	0	0
505	Med/Surg Acute	6080	0	0	0	0	<2>	0	0	0	0
510	Pediatric Acute	6120	7,622,032	1,129,191	6,492,841	6,044,986	5,041,123	1,003,863	13,667,018	6,170,314	7,496,704
515	Psychiatric Acute	6140	0	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES	(From Schedule F) TOTAL ALLOCATED EXPENSES	(From Schedule G) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
525	Obstetrics Acute	6160	0	0	0	0	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6040	3,087,682	634,864	2,452,818	1,507,887	1,342,435	165,452	4,595,569	1,977,299	2,618,270
560	Neonatal Intensive Care	6090	8,426,765	1,353,396	7,073,369	4,316,378	3,858,926	457,451	12,743,143	5,212,322	7,530,820
565	Burn Care	6070	0	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0	0	0
640	Emergency Room	7230	1,389,159	959,564	429,594	980,350	876,810	103,540	2,369,509	1,836,374	533,134
645	Psychiatric ER's	7250	0	0	0	0	0	0	0	0	0
650	Clinics	7260	1,629,042	1,170,155	458,887	1,056,660	936,882	119,778	2,685,702	2,107,037	578,665
665	Surgical Day Care	7030	175,893	171,444	4,449	139,011	127,946	11,065	314,904	299,390	15,514
675	Ambulance	7240	0	0	0	0	0	0	0	0	0
690	Home Health Services	7400	0	0	0	51,808	45,256	6,552	51,808	45,256	6,552
720	Labor & Delivery	7010	0	0	0	0	0	0	0	0	0
725	Surgery & Recovery	7020	1,837,480	441,274	1,396,207	1,655,779	1,440,047	215,732	3,493,260	1,881,321	1,611,939
740	Anesthesiology	7040	207,630	31,308	176,322	393,349	356,700	36,649	600,979	388,008	212,971
745	Central Svcs & Supply	7050	1,595,322	0	1,595,322	2,466,166	1,773,717	692,449	4,061,488	1,773,717	2,287,771
765	Pharmacy	7170	1,642,830	0	1,642,830	1,455,788	1,247,244	208,545	3,098,618	1,247,244	1,851,375
775	Lab - Clinical	7060	2,861,684	1,657,609	1,204,075	1,569,112	1,375,365	193,746	4,430,796	3,032,975	1,397,821
780	Lab - Pathological	7070	99,504	83,713	15,791	127,716	112,489	15,227	227,220	196,202	31,018
785	Lab - Other	7090	0	0	0	0	0	0	0	0	0
790	Blood Bank	7100	392,707	285,888	106,819	183,610	161,332	22,279	576,317	447,220	129,098
800	Electrocardiology	7110	564,083	258,502	305,581	428,270	376,343	51,928	992,353	634,844	357,509
805	Cardiac Cath Lab	7440	0	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	7140	1,589,841	500,093	1,089,748	1,245,272	1,086,790	158,482	2,835,113	1,586,884	1,248,230
815	CT Scan	7420	0	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	(From Schedule J) ADJUSTED DIRECT EXPENSES	(From Schedule K) FIXED DIRECT EXPENSES	(From Schedule L) VARIABLE DIRECT EXPENSES	(From Schedule F) TOTAL ALLOCATED EXPENSES	(From Schedule G) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
820	Radiology - Therapeutic	7150	0	0	0	0	0	0	0	0	0
825	Nuclear Medicine	7160	27,540	305	27,235	53,097	45,895	7,203	80,637	46,200	34,438
830	Inhalation Therapy	7180	3,387,765	826,275	2,561,490	2,098,508	1,852,238	246,270	5,486,273	2,678,513	2,807,760
835	Lab - Pulmonary Function	7080	314,263	239,243	75,020	174,685	154,555	20,129	488,948	393,799	95,149
845	Electromyography	7120	0	0	0	0	0	0	0	0	0
850	Electroencephalography	7130	190,627	99,169	91,458	94,583	83,043	11,540	285,210	182,211	102,998
855	Physical Therapy	7200	404,547	95,619	308,928	274,171	237,023	37,148	678,718	332,640	346,078
860	Occupational Therapy	7210	242,956	42,839	200,117	99,486	88,577	10,910	342,442	131,416	211,026
880	Other Physical Medicine	7220	144,806	136,681	8,125	86,387	77,144	9,244	231,193	213,825	17,369
890	Dialysis	7190	0	0	0	0	0	2	0	0	0
900	Other Ancillary Services	7410	2,096,801	2,028,353	68,448	1,633,400	1,424,701	208,699	3,730,201	3,453,054	277,147
	TRAUMA ACTIVATION CHARGES										
	GRAND TOTALS		68,915,693	37,050,587	31,865,106	<848,274>	<782,522>	<65,752>	68,067,419	36,268,065	31,799,354
910	NON-OPERATING EXPENSES		4,513,731	4,513,731	0	848,274	782,522	65,752	5,362,005	5,296,253	65,752
	GRAND TOTALS		73,429,424	41,564,318	31,865,106	0	0	0	73,429,424	41,564,318	31,865,106

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.B) EXPENSES	DIRECT TOTAL (FR. SCHED.B) CC RATIO	=	DIRECT FIXED (FR. SCHED.B) (TO SCHED. E) EXPENSES	DIRECT FIXED (FR. SCHED.B) (TO SCHED. E) CC RATIO	+	DIRECT VARIABLE (FR. SCHED.B) (TO SCHED. E) EXPENSES	DIRECT VARIABLE (FR. SCHED.B) (TO SCHED. E) CC RATIO
5	Interest-Other	8860	0	1,718,602	0.00%		1,718,602	0.00%		0	0.00%
10	Insurance-Other	8840	0	765,545	0.00%		765,545	0.00%		0	0.00%
15	Licenses and Taxes	8850	0	31,511	0.00%		31,511	0.00%		0	0.00%
20	Depreciation and Amortization	8810	0	2,235,494	0.00%		2,235,494	0.00%		0	0.00%
25	Leases and Rental	8820	0	0	0.00%		0	0.00%		0	0.00%
30	Interest-Working Capital	8860	0	0	0.00%		0	0.00%		0	0.00%
35	Hospital Administration	8610	0	2,704,507	0.00%		2,704,507	0.00%		0	0.00%
40	Governing Board Expense	8620	0	0	0.00%		0	0.00%		0	0.00%
45	Public Relations	8630	0	797,803	0.00%		797,803	0.00%		0	0.00%
55	Management Engineering	8640	0	0	0.00%		0	0.00%		0	0.00%
60	Other Administrative Services	8750	0	0	0.00%		0	0.00%		0	0.00%
65	General Accounting	8510	0	823,641	0.00%		823,641	0.00%		0	0.00%
70	Communications	8520	0	608,868	0.00%		557,569	0.00%		51,299	0.00%
75	Other Fiscal services	8570	0	0	0.00%		0	0.00%		0	0.00%
80	Printing and Duplicating	8310	0	153,679	0.00%		153,679	0.00%		0	0.00%
85	Personnel	8650	0	595,270	0.00%		581,579	0.00%		13,691	0.00%
90	Employee Medical Serv Admin	8660	0	384,820	0.00%		384,820	0.00%		0	0.00%
95	Employee Benefits (non-payroll)	8880	0	0	0.00%		0	0.00%		0	0.00%
100	Cafeteria	8330	0	895,934	0.00%		638,382	0.00%		257,552	0.00%
105	Purchasing and Stores	8420	0	308,003	0.00%		306,118	0.00%		1,885	0.00%
110	Housekeeping	8460	0	1,768,115	0.00%		591,623	0.00%		1,176,492	0.00%
115	Grounds	8430	0	0	0.00%		0	0.00%		0	0.00%
120	Security	8440	0	624,025	0.00%		624,025	0.00%		0	0.00%
125	Parking	8450	0	0	0.00%		0	0.00%		0	0.00%
130	Plant Operations	8470	0	790,613	0.00%		790,613	0.00%		0	0.00%
135	Plant Maintenance	8480	0	1,232,316	0.00%		1,232,316	0.00%		0	0.00%
140	Other General Services	8370	0	0	0.00%		0	0.00%		0	0.00%
145	Employee Housing	8380	0	0	0.00%		0	0.00%		0	0.00%
160	Dietary	8320	0	205,836	0.00%		78,962	0.00%		126,874	0.00%
165	Laundry and Linen	8350	0	311,816	0.00%		39,272	0.00%		272,544	0.00%
170	Patient Accounting	8530	0	1,564,071	0.00%		1,395,049	0.00%		169,022	0.00%
175	Data Processing	8540	0	1,176,545	0.00%		1,160,406	0.00%		16,139	0.00%
185	Credit and Collections	8550	0	402,966	0.00%		395,062	0.00%		7,904	0.00%
190	Auxiliary Groups	8670	0	68,563	0.00%		68,563	0.00%		0	0.00%
195	Chaplaincy Services	8680	0	0	0.00%		0	0.00%		0	0.00%
200	Medical Library	8690	0	105,790	0.00%		105,790	0.00%		0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.B) EXPENSES	DIRECT TOTAL (FR. SCHED.B) CC RATIO	=	DIRECT FIXED (FR. SCHED.B) (TO SCHED. E) EXPENSES	DIRECT FIXED (FR. SCHED.B) (TO SCHED. E) CC RATIO	+	DIRECT VARIABLE (FR. SCHED.B) (TO SCHED. E) EXPENSES	DIRECT VARIABLE (FR. SCHED.B) (TO SCHED. E) CC RATIO
205	Medical Records	8700	0	1,137,209	0.00%		916,354	0.00%		220,855	0.00%
210	Medical Staff	8710	0	183,585	0.00%		183,585	0.00%		0	0.00%
220	Social Services	8360	0	630,943	0.00%		476,168	0.00%		154,775	0.00%
225	Insurance-Profesional Liability	8830	0	1,460,662	0.00%		730,331	0.00%		730,331	0.00%
230	Admitting	8560	0	855,330	0.00%		842,787	0.00%		12,543	0.00%
245	Other Unassigned Costs	8890	0	0	0.00%		0	0.00%		0	0.00%
250	Nursing Administration	8720	0	958,364	0.00%		958,364	0.00%		0	0.00%
255	In-Service Ed - Nursing	8740	0	333,451	0.00%		333,451	0.00%		0	0.00%
260	Central Services	7051	0	1,070,687	0.00%		552,260	0.00%		518,427	0.00%
265	Pharmacy	7171	0	818,539	0.00%		817,855	0.00%		684	0.00%
270	Research Adm. Office	8010	0	0	0.00%		0	0.00%		0	0.00%
275	Research Projects	8020	0	0	0.00%		0	0.00%		0	0.00%
280	Other Research	8030	0	0	0.00%		0	0.00%		0	0.00%
290	Education Adm. Office	8210	0	0	0.00%		0	0.00%		0	0.00%
295	Student Housing	8260	0	0	0.00%		0	0.00%		0	0.00%
300	LVN Program	8230	0	0	0.00%		0	0.00%		0	0.00%
305	School of Nursing	8220	0	0	0.00%		0	0.00%		0	0.00%
310	Paramedical Education	8250	0	0	0.00%		0	0.00%		0	0.00%
315	Other Education Activities	8270	0	0	0.00%		0	0.00%		0	0.00%
320	Medical Post Grad Ed	8240	0	1,261,631	0.00%		913,015	0.00%		348,616	0.00%
350	Cafeteria Sales	0	0	0	0.00%		0	0.00%		0	0.00%
355	Laundry & Linen	0	0	0	0.00%		0	0.00%		0	0.00%
360	Social Services Revenue	0	0	0	0.00%		0	0.00%		0	0.00%
365	Employee housing	0	0	0	0.00%		0	0.00%		0	0.00%
375	Parking Revenue	0	0	0	0.00%		0	0.00%		0	0.00%
380	Janitorial & Maintenance	0	0	0	0.00%		0	0.00%		0	0.00%
385	Date Processing	0	0	0	0.00%		0	0.00%		0	0.00%
390	Purchasing/Stores Services	0	0	0	0.00%		0	0.00%		0	0.00%
395	Medical Records/Abstract Sales	0	0	0	0.00%		0	0.00%		0	0.00%
400	Management Services	0	0	0	0.00%		0	0.00%		0	0.00%
415	Trans. for Operations	0	0	0	0.00%		0	0.00%		0	0.00%
420	Other Cost Recoveries	0	0	0	0.00%		0	0.00%		0	0.00%
505	Med/Surg Acute	6080	0	0	0.00%		0	0.00%		0	0.00%
510	Pediatric Acute	6120	18,016,455	7,622,032	42.31%		1,129,191	6.27%		6,492,841	36.04%
515	Psychiatric Acute	6140	0	0	0.00%		0	0.00%		0	0.00%
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0.00%		0	0.00%		0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.B) EXPENSES	DIRECT TOTAL (FR. SCHED.B) CC RATIO	=	DIRECT FIXED (FR. SCHED.B) EXPENSES	DIRECT FIXED (TO SCHED. E) CC RATIO	+	DIRECT VARIABLE (FR. SCHED.B) EXPENSES	DIRECT VARIABLE (TO SCHED. E) CC RATIO
525	Obstetrics Acute	6160	0	0	0.00%		0	0.00%		0	0.00%
530	Rehabilitation Care	6340	0	0	0.00%		0	0.00%		0	0.00%
535	Definative Observation	6030	0	0	0.00%		0	0.00%		0	0.00%
540	Other Acute Care	6180	0	0	0.00%		0	0.00%		0	0.00%
545	Med/Surg Intensive Care	6010	0	0	0.00%		0	0.00%		0	0.00%
550	Coronary Intensive Care	6020	0	0	0.00%		0	0.00%		0	0.00%
555	Pediatric Intensive Care	6040	5,150,080	3,087,682	59.95%		634,864	12.33%		2,452,818	47.63%
560	Neonatal Intensive Care	6090	18,346,200	8,426,765	45.93%		1,353,396	7.38%		7,073,369	38.55%
565	Burn Care	6070	0	0	0.00%		0	0.00%		0	0.00%
570	Psychiatric Isolation	6050	0	0	0.00%		0	0.00%		0	0.00%
575	Other Intensive Care	6060	0	0	0.00%		0	0.00%		0	0.00%
580	Nursery Acute	6170	0	0	0.00%		0	0.00%		0	0.00%
585	Skilled Nursing	6200	0	0	0.00%		0	0.00%		0	0.00%
595	Psychiatric Long-term	0	0	0	0.00%		0	0.00%		0	0.00%
600	Intermediate Care	0	0	0	0.00%		0	0.00%		0	0.00%
615	Residential	0	0	0	0.00%		0	0.00%		0	0.00%
625	Other Daily Services	0	0	0	0.00%		0	0.00%		0	0.00%
640	Emergency Room	7230	2,968,357	1,389,159	46.80%		959,564	32.33%		429,594	14.47%
645	Psychiatric ER's	7250	0	0	0.00%		0	0.00%		0	0.00%
650	Clinics	7260	1,180,005	1,629,042	138.05%		1,170,155	99.17%		458,887	38.89%
665	Surgical Day Care	7030	354,660	175,893	49.59%		171,444	48.34%		4,449	1.25%
675	Ambulance	7240	0	0	0.00%		0	0.00%		0	0.00%
690	Home Health Services	7400	72,952	0	0.00%		0	0.00%		0	0.00%
720	Labor & Delivery	7010	0	0	0.00%		0	0.00%		0	0.00%
725	Surgery & Recovery	7020	3,921,613	1,837,480	46.86%		441,274	11.25%		1,396,207	35.60%
740	Anesthesiology	7040	531,452	207,630	39.07%		31,308	5.89%		176,322	33.18%
745	Central Svcs & Supply	7050	9,137,694	1,595,322	17.46%		0	0.00%		1,595,322	17.46%
765	Pharmacy	7170	10,923,892	1,642,830	15.04%		0	0.00%		1,642,830	15.04%
775	Lab - Clinical	7060	9,453,065	2,861,684	30.27%		1,657,609	17.54%		1,204,075	12.74%
780	Lab - Pathological	7070	235,790	99,504	42.20%		83,713	35.50%		15,791	6.70%
785	Lab - Other	7090	0	0	0.00%		0	0.00%		0	0.00%
790	Blood Bank	7100	1,222,779	392,707	32.12%		285,888	23.38%		106,819	8.74%
800	Electrocardiology	7110	1,341,592	564,083	42.05%		258,502	19.27%		305,581	22.78%
805	Cardiac Cath Lab	7440	0	0	0.00%		0	0.00%		0	0.00%
810	Radiology - Diagnostic	7140	5,207,242	1,589,841	30.53%		500,093	9.60%		1,089,748	20.93%
815	CT Scan	7420	0	0	0.00%		0	0.00%		0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.B) EXPENSES	CC RATIO	=	DIRECT FIXED (FR. SCHED.B) (TO SCHED. E) EXPENSES	CC RATIO	+	DIRECT VARIABLE (FR. SCHED.B) (TO SCHED. E) EXPENSES	CC RATIO
820	Radiology - Therapeutic	7150	0	0	0.00%		0	0.00%		0	0.00%
825	Nuclear Medicine	7160	207,825	27,540	13.25%		305	0.15%		27,235	13.10%
830	Inhalation Therapy	7180	15,297,437	3,387,765	22.15%		826,275	5.40%		2,561,490	16.74%
835	Lab - Pulmonary Function	7080	350,078	314,263	89.77%		239,243	68.34%		75,020	21.43%
845	Electromyography	7120	0	0	0.00%		0	0.00%		0	0.00%
850	Electroencephalography	7130	324,493	190,627	58.75%		99,169	30.56%		91,458	28.18%
855	Physical Therapy	7200	809,065	404,547	50.00%		95,619	11.82%		308,928	38.18%
860	Occupational Therapy	7210	454,805	242,956	53.42%		42,839	9.42%		200,117	44.00%
880	Other Physical Medicine	7220	0	144,806	0.00%		136,681	0.00%		8,125	0.00%
890	Dialysis	7190	0	0	0.00%		0	0.00%		0	0.00%
900	Other Ancillary Services	7410	2,665,221	2,096,801	78.67%		2,028,353	76.10%		68,448	2.57%
				0	0.00%						
	TRAUMA ACTIVATION CHARGES										
	GRAND TOTALS		108,172,752	68,915,693			37,050,587			31,865,106	
910	NON-OPERATING EXPENSES										
	GRAND TOTALS										

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED.B) EXPENSES	CC RATIO	= ALLOCATED FIXED (FR. SCHED.B) (TO SCHED. E) EXPENSES	CC RATIO	+ ALLOCATED VARIABLE (FR. SCHED.B) (TO SCHED. E) EXPENSES	CC RATIO
5	Interest-Other	8860	0	<1,718,602>	0.00%	<1,718,602>	0.00%	0	0.00%
10	Insurance-Other	8840	0	<765,545>	0.00%	<765,545>	0.00%	0	0.00%
15	Licenses and Taxes	8850	0	<31,511>	0.00%	<31,511>	0.00%	0	0.00%
20	Depreciation and Amortization	8810	0	<2,235,494>	0.00%	<2,235,494>	0.00%	0	0.00%
25	Leases and Rental	8820	0	0	0.00%	0	0.00%	0	0.00%
30	Interest-Working Capital	8860	0	0	0.00%	0	0.00%	0	0.00%
35	Hospital Administration	8610	0	<2,704,507>	0.00%	<2,704,507>	0.00%	0	0.00%
40	Governing Board Expense	8620	0	0	0.00%	0	0.00%	0	0.00%
45	Public Relations	8630	0	<797,803>	0.00%	<797,803>	0.00%	0	0.00%
55	Management Engineering	8640	0	0	0.00%	0	0.00%	0	0.00%
60	Other Administrative Services	8750	0	0	0.00%	0	0.00%	0	0.00%
65	General Accounting	8510	0	<823,641>	0.00%	<823,641>	0.00%	0	0.00%
70	Communications	8520	0	<608,868>	0.00%	<557,569>	0.00%	<51,299>	0.00%
75	Other Fiscal services	8570	0	0	0.00%	0	0.00%	0	0.00%
80	Printing and Duplicating	8310	0	<153,679>	0.00%	<153,679>	0.00%	0	0.00%
85	Personnel	8650	0	<595,270>	0.00%	<581,579>	0.00%	<13,691>	0.00%
90	Employee Medical Serv Admin	8660	0	<384,820>	0.00%	<384,820>	0.00%	0	0.00%
95	Employee Benefits (non-payroll)	8880	0	0	0.00%	0	0.00%	0	0.00%
100	Cafeteria	8330	0	<895,934>	0.00%	<638,382>	0.00%	<257,552>	0.00%
105	Purchasing and Stores	8420	0	<308,003>	0.00%	<306,118>	0.00%	<1,885>	0.00%
110	Housekeeping	8460	0	<1,768,115>	0.00%	<591,623>	0.00%	<1,176,492>	0.00%
115	Grounds	8430	0	0	0.00%	0	0.00%	0	0.00%
120	Security	8440	0	<624,025>	0.00%	<624,025>	0.00%	0	0.00%
125	Parking	8450	0	0	0.00%	0	0.00%	0	0.00%
130	Plant Operations	8470	0	<790,613>	0.00%	<790,613>	0.00%	0	0.00%
135	Plant Maintenance	8480	0	<1,232,316>	0.00%	<1,232,316>	0.00%	0	0.00%
140	Other General Services	8370	0	0	0.00%	0	0.00%	0	0.00%
145	Employee Housing	8380	0	0	0.00%	0	0.00%	0	0.00%
160	Dietary	8320	0	<205,836>	0.00%	<78,962>	0.00%	<126,874>	0.00%
165	Laundry and Linen	8350	0	<311,816>	0.00%	<39,272>	0.00%	<272,544>	0.00%
170	Patient Accounting	8530	0	<1,564,071>	0.00%	<1,395,049>	0.00%	<169,022>	0.00%
175	Data Processing	8540	0	<1,176,545>	0.00%	<1,160,406>	0.00%	<16,139>	0.00%
185	Credit and Collections	8550	0	<402,966>	0.00%	<395,062>	0.00%	<7,904>	0.00%
190	Auxiliary Groups	8670	0	<68,563>	0.00%	<68,563>	0.00%	0	0.00%
195	Chaplaincy Services	8680	0	0	0.00%	0	0.00%	0	0.00%
200	Medical Library	8690	0	<105,790>	0.00%	<105,790>	0.00%	0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED.B) EXPENSES	CC RATIO	= ALLOCATED FIXED (FR. SCHED.B) (TO SCHED. E) EXPENSES	CC RATIO	+ ALLOCATED VARIABLE (FR. SCHED.B) (TO SCHED. E) EXPENSES	CC RATIO
205	Medical Records	8700	0	<1,137,209>	0.00%	<916,354>	0.00%	<220,855>	0.00%
210	Medical Staff	8710	0	<183,585>	0.00%	<183,585>	0.00%	0	0.00%
220	Social Services	8360	0	<630,943>	0.00%	<476,168>	0.00%	<154,775>	0.00%
225	Insurance-Profesional Liability	8830	0	<1,460,662>	0.00%	<730,331>	0.00%	<730,331>	0.00%
230	Admitting	8560	0	<855,330>	0.00%	<842,787>	0.00%	<12,543>	0.00%
245	Other Unassigned Costs	8890	0	0	0.00%	0	0.00%	0	0.00%
250	Nursing Administration	8720	0	<958,364>	0.00%	<958,364>	0.00%	0	0.00%
255	In-Service Ed - Nursing	8740	0	<333,451>	0.00%	<333,451>	0.00%	0	0.00%
260	Central Services	7051	0	<1,070,687>	0.00%	<552,260>	0.00%	<518,427>	0.00%
265	Pharmacy	7171	0	<818,539>	0.00%	<817,855>	0.00%	<684>	0.00%
270	Research Adm. Office	8010	0	0	0.00%	0	0.00%	0	0.00%
275	Research Projects	8020	0	0	0.00%	0	0.00%	0	0.00%
280	Other Research	8030	0	0	0.00%	0	0.00%	0	0.00%
290	Education Adm. Office	8210	0	0	0.00%	0	0.00%	0	0.00%
295	Student Housing	8260	0	0	0.00%	0	0.00%	0	0.00%
300	LVN Program	8230	0	0	0.00%	0	0.00%	0	0.00%
305	School of Nursing	8220	0	0	0.00%	0	0.00%	0	0.00%
310	Paramedical Education	8250	0	0	0.00%	0	0.00%	0	0.00%
315	Other Education Activities	8270	0	0	0.00%	0	0.00%	0	0.00%
320	Medical Post Grad Ed	8240	0	<1,261,631>	0.00%	<913,015>	0.00%	<348,616>	0.00%
350	Cafeteria Sales	0	0	0	0.00%	0	0.00%	0	0.00%
355	Laundry & Linen	0	0	0	0.00%	0	0.00%	0	0.00%
360	Social Services Revenue	0	0	0	0.00%	0	0.00%	0	0.00%
365	Employee housing	0	0	0	0.00%	0	0.00%	0	0.00%
375	Parking Revenue	0	0	0	0.00%	0	0.00%	0	0.00%
380	Janitorial & Maintenance	0	0	0	0.00%	0	0.00%	0	0.00%
385	Date Processing	0	0	0	0.00%	0	0.00%	0	0.00%
390	Purchasing/Stores Services	0	0	0	0.00%	0	0.00%	0	0.00%
395	Medical Records/Abstract Sales	0	0	0	0.00%	0	0.00%	0	0.00%
400	Management Services	0	0	0	0.00%	0	0.00%	0	0.00%
415	Trans. for Operations	0	0	0	0.00%	0	0.00%	0	0.00%
420	Other Cost Recoveries	0	0	0	0.00%	0	0.00%	0	0.00%
505	Med/Surg Acute	6080	0	0	0.00%	<2>	0.00%	0	0.00%
510	Pediatric Acute	6120	18,016,455	6,044,986	33.55%	5,041,123	27.98%	1,003,863	5.57%
515	Psychiatric Acute	6140	0	0	0.00%	0	0.00%	0	0.00%
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0.00%	0	0.00%	0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED.B) EXPENSES	CC RATIO	=	ALLOCATED FIXED (FR. SCHED.B) EXPENSES	(TO SCHED. E) CC RATIO	+	ALLOCATED VARIABLE (FR. SCHED.B) EXPENSES	(TO SCHED. E) CC RATIO
525	Obstetrics Acute	6160	0	0	0.00%		0	0.00%		0	0.00%
530	Rehabilitation Care	6340	0	0	0.00%		0	0.00%		0	0.00%
535	Definative Observation	6030	0	0	0.00%		0	0.00%		0	0.00%
540	Other Acute Care	6180	0	0	0.00%		0	0.00%		0	0.00%
545	Med/Surg Intensive Care	6010	0	0	0.00%		0	0.00%		0	0.00%
550	Coronary Intensive Care	6020	0	0	0.00%		0	0.00%		0	0.00%
555	Pediatric Intensive Care	6040	5,150,080	1,507,887	29.28%		1,342,435	26.07%		165,452	3.21%
560	Neonatal Intensive Care	6090	18,346,200	4,316,378	23.53%		3,858,926	21.03%		457,451	2.49%
565	Burn Care	6070	0	0	0.00%		0	0.00%		0	0.00%
570	Psychiatric Isolation	6050	0	0	0.00%		0	0.00%		0	0.00%
575	Other Intensive Care	6060	0	0	0.00%		0	0.00%		0	0.00%
580	Nursery Acute	6170	0	0	0.00%		0	0.00%		0	0.00%
585	Skilled Nursing	6200	0	0	0.00%		0	0.00%		0	0.00%
595	Psychiatric Long-term	0	0	0	0.00%		0	0.00%		0	0.00%
600	Intermediate Care	0	0	0	0.00%		0	0.00%		0	0.00%
615	Residential	0	0	0	0.00%		0	0.00%		0	0.00%
625	Other Daily Services	0	0	0	0.00%		0	0.00%		0	0.00%
640	Emergency Room	7230	2,968,357	980,350	33.03%		876,810	29.54%		103,540	3.49%
645	Psychiatric ER's	7250	0	0	0.00%		0	0.00%		0	0.00%
650	Clinics	7260	1,180,005	1,056,660	89.55%		936,882	79.40%		119,778	10.15%
665	Surgical Day Care	7030	354,660	139,011	39.20%		127,946	36.08%		11,065	3.12%
675	Ambulance	7240	0	0	0.00%		0	0.00%		0	0.00%
690	Home Health Services	7400	72,952	51,808	71.02%		45,256	62.03%		6,552	8.98%
720	Labor & Delivery	7010	0	0	0.00%		0	0.00%		0	0.00%
725	Surgery & Recovery	7020	3,921,613	1,655,779	42.22%		1,440,047	36.72%		215,732	5.50%
740	Anesthesiology	7040	531,452	393,349	74.01%		356,700	67.12%		36,649	6.90%
745	Central Svcs & Supply	7050	9,137,694	2,466,166	26.99%		1,773,717	19.41%		692,449	7.58%
765	Pharmacy	7170	10,923,892	1,455,788	13.33%		1,247,244	11.42%		208,545	1.91%
775	Lab - Clinical	7060	9,453,065	1,569,112	16.60%		1,375,365	14.55%		193,746	2.05%
780	Lab - Pathological	7070	235,790	127,716	54.17%		112,489	47.71%		15,227	6.46%
785	Lab - Other	7090	0	0	0.00%		0	0.00%		0	0.00%
790	Blood Bank	7100	1,222,779	183,610	15.02%		161,332	13.19%		22,279	1.82%
800	Electrocardiology	7110	1,341,592	428,270	31.92%		376,343	28.05%		51,928	3.87%
805	Cardiac Cath Lab	7440	0	0	0.00%		0	0.00%		0	0.00%
810	Radiology - Diagnostic	7140	5,207,242	1,245,272	23.91%		1,086,790	20.87%		158,482	3.04%
815	CT Scan	7420	0	0	0.00%		0	0.00%		0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED.B) EXPENSES	CC RATIO	=	ALLOCATED FIXED (FR. SCHED.B) EXPENSES	(TO SCHED. E) CC RATIO	+	ALLOCATED VARIABLE (FR. SCHED.B) EXPENSES	(TO SCHED. E) CC RATIO
820	Radiology - Therapeutic	7150	0	0	0.00%		0	0.00%		0	0.00%
825	Nuclear Medicine	7160	207,825	53,097	25.55%		45,895	22.08%		7,203	3.47%
830	Inhalation Therapy	7180	15,297,437	2,098,508	13.72%		1,852,238	12.11%		246,270	1.61%
835	Lab - Pulmonary Function	7080	350,078	174,685	49.90%		154,555	44.15%		20,129	5.75%
845	Electromyography	7120	0	0	0.00%		0	0.00%		0	0.00%
850	Electroencephalography	7130	324,493	94,583	29.15%		83,043	25.59%		11,540	3.56%
855	Physical Therapy	7200	809,065	274,171	33.89%		237,023	29.30%		37,148	4.59%
860	Occupational Therapy	7210	454,805	99,486	21.87%		88,577	19.48%		10,910	2.40%
880	Other Physical Medicine	7220	0	86,387	0.00%		77,144	0.00%		9,244	0.00%
890	Dialysis	7190	0	0	0.00%		0	0.00%		2	0.00%
900	Other Ancillary Services	7410	2,665,221	1,633,400	61.29%		1,424,701	53.46%		208,699	7.83%
	TRAUMA ACTIVATION CHARGES										
	GRAND TOTALS		108,172,752	<848,274>			<782,522>			<65,752>	
910	NON-OPERATING EXPENSES										
	GRAND TOTALS										

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE C) CC RATIO	DIRECT FIXED COSTS	DIRECT VARIABLE (FROM SCHEDULE C) CC RATIO	DIRECT VARIABLE COSTS	ALLOCATED FIXED (FROM SCHEDULE D) CC RATIO	ALLOCATED FIXED COSTS	ALLOCATED VARIABLE (FROM SCHEDULE D) CC RATIO	ALLOCATED VARIABLE COSTS
5	Interest-Other	8860		0.00%	0	0.00%	0	0.00%	0	0.00%	0
10	Insurance-Other	8840		0.00%	0	0.00%	0	0.00%	0	0.00%	0
15	Licenses and Taxes	8850		0.00%	0	0.00%	0	0.00%	0	0.00%	0
20	Depreciation and Amortization	8810		0.00%	0	0.00%	0	0.00%	0	0.00%	0
25	Leases and Rental	8820		0.00%	0	0.00%	0	0.00%	0	0.00%	0
30	Interest-Working Capital	8860		0.00%	0	0.00%	0	0.00%	0	0.00%	0
35	Hospital Administration	8610		0.00%	0	0.00%	0	0.00%	0	0.00%	0
40	Governing Board Expense	8620		0.00%	0	0.00%	0	0.00%	0	0.00%	0
45	Public Relations	8630		0.00%	0	0.00%	0	0.00%	0	0.00%	0
55	Management Engineering	8640		0.00%	0	0.00%	0	0.00%	0	0.00%	0
60	Other Administrative Services	8750		0.00%	0	0.00%	0	0.00%	0	0.00%	0
65	General Accounting	8510		0.00%	0	0.00%	0	0.00%	0	0.00%	0
70	Communications	8520		0.00%	0	0.00%	0	0.00%	0	0.00%	0
75	Other Fiscal services	8570		0.00%	0	0.00%	0	0.00%	0	0.00%	0
80	Printing and Duplicating	8310		0.00%	0	0.00%	0	0.00%	0	0.00%	0
85	Personnel	8650		0.00%	0	0.00%	0	0.00%	0	0.00%	0
90	Employee Medical Serv Admin	8660		0.00%	0	0.00%	0	0.00%	0	0.00%	0
95	Employee Benefits (non-payroll)	8880		0.00%	0	0.00%	0	0.00%	0	0.00%	0
100	Cafeteria	8330		0.00%	0	0.00%	0	0.00%	0	0.00%	0
105	Purchasing and Stores	8420		0.00%	0	0.00%	0	0.00%	0	0.00%	0
110	Housekeeping	8460		0.00%	0	0.00%	0	0.00%	0	0.00%	0
115	Grounds	8430		0.00%	0	0.00%	0	0.00%	0	0.00%	0
120	Security	8440		0.00%	0	0.00%	0	0.00%	0	0.00%	0
125	Parking	8450		0.00%	0	0.00%	0	0.00%	0	0.00%	0
130	Plant Operations	8470		0.00%	0	0.00%	0	0.00%	0	0.00%	0
135	Plant Maintenance	8480		0.00%	0	0.00%	0	0.00%	0	0.00%	0
140	Other General Services	8370		0.00%	0	0.00%	0	0.00%	0	0.00%	0
145	Employee Housing	8380		0.00%	0	0.00%	0	0.00%	0	0.00%	0
160	Dietary	8320		0.00%	0	0.00%	0	0.00%	0	0.00%	0
165	Laundry and Linen	8350		0.00%	0	0.00%	0	0.00%	0	0.00%	0
170	Patient Accounting	8530		0.00%	0	0.00%	0	0.00%	0	0.00%	0
175	Data Processing	8540		0.00%	0	0.00%	0	0.00%	0	0.00%	0
185	Credit and Collections	8550		0.00%	0	0.00%	0	0.00%	0	0.00%	0
190	Auxiliary Groups	8670		0.00%	0	0.00%	0	0.00%	0	0.00%	0
195	Chaplaincy Services	8680		0.00%	0	0.00%	0	0.00%	0	0.00%	0
200	Medical Library	8690		0.00%	0	0.00%	0	0.00%	0	0.00%	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE C) CC RATIO	DIRECT FIXED COSTS	DIRECT VARIABLE (FROM SCHEDULE C) CC RATIO	DIRECT VARIABLE COSTS	ALLOCATED FIXED (FROM SCHEDULE D) CC RATIO	ALLOCATED FIXED COSTS	ALLOCATED VARIABLE (FROM SCHEDULE D) CC RATIO	ALLOCATED VARIABLE COSTS
205	Medical Records	8700		0.00%	0	0.00%	0	0.00%	0	0.00%	0
210	Medical Staff	8710		0.00%	0	0.00%	0	0.00%	0	0.00%	0
220	Social Services	8360		0.00%	0	0.00%	0	0.00%	0	0.00%	0
225	Insurance-Profesional Liability	8830		0.00%	0	0.00%	0	0.00%	0	0.00%	0
230	Admitting	8560		0.00%	0	0.00%	0	0.00%	0	0.00%	0
245	Other Unassigned Costs	8890		0.00%	0	0.00%	0	0.00%	0	0.00%	0
250	Nursing Administration	8720		0.00%	0	0.00%	0	0.00%	0	0.00%	0
255	In-Service Ed - Nursing	8740		0.00%	0	0.00%	0	0.00%	0	0.00%	0
260	Central Services	7051		0.00%	0	0.00%	0	0.00%	0	0.00%	0
265	Pharmacy	7171		0.00%	0	0.00%	0	0.00%	0	0.00%	0
270	Research Adm. Office	8010		0.00%	0	0.00%	0	0.00%	0	0.00%	0
275	Research Projects	8020		0.00%	0	0.00%	0	0.00%	0	0.00%	0
280	Other Research	8030		0.00%	0	0.00%	0	0.00%	0	0.00%	0
290	Education Adm. Office	8210		0.00%	0	0.00%	0	0.00%	0	0.00%	0
295	Student Housing	8260		0.00%	0	0.00%	0	0.00%	0	0.00%	0
300	LVN Program	8230		0.00%	0	0.00%	0	0.00%	0	0.00%	0
305	School of Nursing	8220		0.00%	0	0.00%	0	0.00%	0	0.00%	0
310	Paramedical Education	8250		0.00%	0	0.00%	0	0.00%	0	0.00%	0
315	Other Education Activities	8270		0.00%	0	0.00%	0	0.00%	0	0.00%	0
320	Medical Post Grad Ed	8240		0.00%	0	0.00%	0	0.00%	0	0.00%	0
350	Cafeteria Sales	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
355	Laundry & Linen	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
360	Social Services Revenue	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
365	Employee housing	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
375	Parking Revenue	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
380	Janitorial & Maintenance	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
385	Date Processing	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
390	Purchasing/Stores Services	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
395	Medical Records/Abstract Sales	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
400	Management Services	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
415	Trans. for Operations	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
420	Other Cost Recoveries	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
505	Med/Surg Acute	6080	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
510	Pediatric Acute	6120	621,751	6.27%	38,969	36.04%	224,069	27.98%	173,970	5.57%	34,643
515	Psychiatric Acute	6140	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
520	Psychiatric Acute-Adol/Pediatric	7250	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE C) CC RATIO	DIRECT FIXED COSTS	DIRECT VARIABLE (FROM SCHEDULE C) CC RATIO	DIRECT VARIABLE COSTS	ALLOCATED FIXED (FROM SCHEDULE D) CC RATIO	ALLOCATED FIXED COSTS	ALLOCATED VARIABLE (FROM SCHEDULE D) CC RATIO	ALLOCATED VARIABLE COSTS
525	Obstetrics Acute	6160	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
530	Rehabilitation Care	6340	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
535	Definative Observation	6030	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
540	Other Acute Care	6180	1,180	0.00%	0	0.00%	0	0.00%	0	0.00%	0
545	Med/Surg Intensive Care	6010	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
550	Coronary Intensive Care	6020	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
555	Pediatric Intensive Care	6040	419,920	12.33%	51,765	47.63%	199,994	26.07%	109,458	3.21%	13,490
560	Neonatal Intensive Care	6090	0	7.38%	0	38.55%	0	21.03%	0	2.49%	0
565	Burn Care	6070	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
570	Psychiatric Isolation	6050	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
575	Other Intensive Care	6060	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
580	Nursery Acute	6170	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
585	Skilled Nursing	6200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
595	Psychiatric Long-term	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
600	Intermediate Care	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
615	Residential	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
625	Other Daily Services	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
640	Emergency Room	7230	17,623	32.33%	5,697	14.47%	2,550	29.54%	5,206	3.49%	615
645	Psychiatric ER's	7250		0.00%	0	0.00%	0	0.00%	0	0.00%	0
650	Clinics	7260	1,470	99.17%	1,458	38.89%	572	79.40%	1,167	10.15%	149
665	Surgical Day Care	7030	0	48.34%	0	1.25%	0	36.06%	0	3.12%	0
675	Ambulance	7240	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
690	Home Health Services	7400		0.00%	0	0.00%	0	62.03%	0	8.98%	0
720	Labor & Delivery	7010	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
725	Surgery & Recovery	7020	87,399	11.25%	9,834	35.60%	31,117	36.72%	32,094	5.50%	4,808
740	Anesthesiology	7040	0	5.89%	0	33.18%	0	67.12%	0	6.90%	0
745	Central Svcs & Supply	7050	186,045	0.00%	0	17.46%	32,481	19.41%	36,113	7.58%	14,098
765	Pharmacy	7170	213,982	0.00%	0	15.04%	32,180	11.42%	24,432	1.91%	4,085
775	Lab - Clinical	7060	223,669	17.54%	39,221	12.74%	28,490	14.55%	32,543	2.05%	4,584
780	Lab - Pathological	7070	21,588	35.50%	7,664	6.70%	1,446	47.71%	10,299	6.46%	1,394
785	Lab - Other	7090	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
790	Blood Bank	7100	3,952	23.38%	924	8.74%	345	13.19%	521	1.82%	72
800	Electrocardiology	7110	1,181	19.27%	228	22.78%	269	28.05%	331	3.87%	46
805	Cardiac Cath Lab	7440	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
810	Radiology - Diagnostic	7140	193,557	9.60%	18,589	20.93%	40,507	20.87%	40,397	3.04%	5,891
815	CT Scan	7420	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD ONE

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE C) CC RATIO	DIRECT FIXED COSTS	DIRECT VARIABLE (FROM SCHEDULE C) CC RATIO	DIRECT VARIABLE COSTS	ALLOCATED FIXED (FROM SCHEDULE D) CC RATIO	ALLOCATED FIXED COSTS	ALLOCATED VARIABLE (FROM SCHEDULE D) CC RATIO	ALLOCATED VARIABLE COSTS
820	Radiology - Therapeutic	7150	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
825	Nuclear Medicine	7160	0	0.15%	0	13.10%	0	22.08%	0	3.47%	0
830	Inhalation Therapy	7180	135,070	5.40%	7,296	16.74%	22,617	12.11%	16,354	1.61%	2,174
835	Lab - Pulmonary Function	7080	0	68.34%	0	21.43%	0	44.15%	0	5.75%	0
845	Electromyography	7120	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
850	Electroencephalography	7130	9,412	30.56%	2,876	28.18%	2,653	25.59%	2,409	3.56%	335
855	Physical Therapy	7200	61,907	11.82%	7,316	38.18%	23,638	29.30%	18,136	4.59%	2,842
860	Occupational Therapy	7210	47,349	9.42%	4,460	44.00%	20,834	19.48%	9,222	2.40%	1,136
880	Other Physical Medicine	7220	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
890	Dialysis	7190		0.00%	0	0.00%	0	0.00%	0	0.00%	0
900	Other Ancillary Services	7410	0	76.10%	0	2.57%	0	53.46%	0	7.83%	0
	TRAUMA ACTIVATION CHARGES										
	GRAND TOTALS		2,247,055		196,296 (To Summary)		663,762 (To Summary)		512,651 (To Summary)		90,363 (To Summary)
910	NON-OPERATING EXPENSES										
	GRAND TOTALS										

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
5	Interest-Other	1,718,602	(1,718,602)	0
10	Insurance-Other	765,545	(765,545)	0
15	Licenses and Taxes	31,511	(31,511)	0
20	Depreciation and Amortization	2,235,494	(2,235,494)	0
25	Leases and Rental	0	0	0
30	Interest-Working Capital	0	0	0
35	Hospital Administration	2,704,507	(2,704,507)	0
40	Governing Board Expense	0	0	0
45	Public Relations	797,803	(797,803)	0
55	Management Engineering	0	0	0
60	Other Administrative Services	0	0	0
65	General Accounting	823,641	(823,641)	0
70	Communications	608,868	(608,868)	0
75	Other Fiscal services	0	0	0
80	Printing and Duplicating	153,679	(153,679)	0
85	Personnel	595,270	(595,270)	0
90	Employee Medical Serv Admin	384,820	(384,820)	0
95	Employee Benefits (non-payroll)	0	0	0
100	Cafeteria	895,934	(895,934)	0
105	Purchasing and Stores	308,003	(308,003)	0
110	Housekeeping	1,768,115	(1,768,115)	0
115	Grounds	0	0	0
120	Security	624,025	(624,025)	0
125	Parking	0	0	0
130	Plant Operations	790,613	(790,613)	0
135	Plant Maintenance	1,232,316	(1,232,316)	0
140	Other General Services	0	0	0
145	Employee Housing	0	0	0
160	Dietary	205,836	(205,836)	0
165	Laundry and Linen	311,816	(311,816)	0
170	Patient Accounting	1,564,071	(1,564,071)	0
175	Data Processing	1,176,545	(1,176,545)	0
185	Credit and Collections	402,966	(402,966)	0
190	Auxiliary Groups	68,563	(68,563)	0
195	Chaplaincy Services	0	0	0
200	Medical Library	105,790	(105,790)	0
205	Medical Records	1,137,209	(1,137,209)	0
210	Medical Staff	183,585	(183,585)	0
220	Social Services	630,943	(630,943)	0
225	Insurance-Profesional Liability	1,460,662	(1,460,662)	0
230	Admitting	855,330	(855,330)	0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
245	Other Unassigned Costs	0	0	0
250	Nursing Administration	958,364	(958,364)	0
255	In-Service Ed - Nursing	333,451	(333,451)	0
260	Central Services	1,070,687	(1,070,687)	0
265	Pharmacy	818,539	(818,539)	0
270	Research Adm. Office	0	0	0
275	Research Projects	0	0	0
280	Other Research	0	0	0
290	Education Adm. Office	0	0	0
295	Student Housing	0	0	0
300	LVN Program	0	0	0
305	School of Nursing	0	0	0
310	Paramedical Education	0	0	0
315	Other Education Activities	0	0	0
320	Medical Post Grad Ed	1,261,631	(1,261,631)	0
	Subtotal	28,984,734	(28,984,734)	0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	COST RECOVERIES	0	0	0
350	Cafeteria Sales	0	0	0
355	Laundry & Linen	0	0	0
360	Social Services Revenue	0	0	0
365	Employee housing	0	0	0
375	Parking Revenue	0	0	0
380	Janitorial & Maintenance	0	0	0
385	Date Processing	0	0	0
390	Purchasing/Stores Services	0	0	0
395	Medical Records/Abstract Sales	0	0	0
400	Management Services	0	0	0
415	Trans. for Operations	0	0	0
420	Other Cost Recoveries	0	0	0
425		0	0	0
435	Total Cost Recoveries	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	DAILY HOSPITAL SERVICES	0	0	0
505	Med/Surg Acute	0	0	0
510	Pediatric Acute	7,622,032	6,044,986	13,667,018
515	Psychiatric Acute	0	0	0
520	Psychiatric Acute-Adol/Pediatric	0	0	0
525	Obstetrics Acute	0	0	0
530	Rehabilitation Care	0	0	0
535	Definative Observation	0	0	0
540	Other Acute Care	0	0	0
545	Med/Surg Intensive Care	0	0	0
550	Coronary Intensive Care	0	0	0
555	Pediatric Intensive Care	3,087,682	1,507,887	4,595,569
560	Neonatal Intensive Care	8,426,765	4,316,378	12,743,143
565	Burn Care	0	0	0
570	Psychiatric Isolation	0	0	0
575	Other Intensive Care	0	0	0
580	Nursery Acute	0	0	0
585	Skilled Nursing	0	0	0
595	Psychiatric Long-term	0	0	0
600	Intermediate Care	0	0	0
615	Residential	0	0	0
625	Other Daily Services	0	0	0
	Daily Services Subtotal	19,136,479	11,869,250	31,005,729

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
	ANCILLARY SERVICES	0	0	0
640	Emergency Room	1,389,159	980,350	2,369,509
645	Psychiatric ER's	0	0	0
650	Clinics	1,629,042	1,056,660	2,685,702
665	Surgical Day Care	175,893	139,011	314,904
675	Ambulance	0	0	0
690	Home Health Services	0	51,808	51,808
720	Labor & Delivery	0	0	0
725	Surgery & Recovery	1,837,480	1,655,779	3,493,260
740	Anesthesiology	207,630	393,349	600,979
745	Central Svcs & Supply	1,595,322	2,466,166	4,061,488
765	Pharmacy	1,642,830	1,455,788	3,098,618
775	Lab - Clinical	2,861,684	1,569,112	4,430,796
780	Lab - Pathological	99,504	127,716	227,220
785	Lab - Other	0	0	0
790	Blood Bank	392,707	183,610	576,317
800	Electrocardiology	564,083	428,270	992,353
805	Cardiac Cath Lab	0	0	0
810	Radiology - Diagnostic	1,589,841	1,245,272	2,835,113
815	CT Scan	0	0	0
820	Radiology - Therapeutic	0	0	0
825	Nuclear Medicine	27,540	53,097	80,637
830	Inhalation Therapy	3,387,765	2,098,508	5,486,273
835	Lab - Pulmonary Function	314,263	174,685	488,948
845	Electromyography	0	0	0
850	Electroencephalography	190,627	94,583	285,210
855	Physical Therapy	404,547	274,171	678,718
860	Occupational Therapy	242,956	99,486	342,442
880	Other Physical Medicine	144,806	86,387	231,193
890	Dialysis	0	0	0
900	Other Ancillary Services	2,096,801	1,633,400	3,730,201
	Ancillary Services Subtotal	20,794,480	16,267,210	37,061,690
910	Non-Operating Cost Centers	4,513,731	848,274	5,362,005
991	Total Costs (lines 005 thru 910)	73,429,424	0	73,429,424

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	INTEREST INSUR & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
245	Other Unassigned Costs	0	0	0	0	0	0	0	0
250	Nursing Administration	958,364	39,685	998,049	79,388	20,866	8,935	20,912	36,348
255	In-Service Ed - Nursing	333,451	70,232	403,683	32,110	7,303	950	37,008	64,325
260	Central Services	1,070,687	0	1,070,687	85,165	0	0	0	0
265	Pharmacy	818,539	0	818,539	65,109	0	0	0	0
270	Research Adm. Office	0	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0	0
310	Paramedical Education	0	0	0	0	0	0	0	0
315	Other Education Activities	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	1,261,631	29,083	1,290,714	102,667	0	19,018	15,325	26,637
	Subtotal	28,984,734	($3,100,442)	$25,884,292	($3,781,875)	($895,133)	($1,376,857)	($1,633,757)	($2,839,685)

CHILDRENS HOSPITAL OF OAKLAND

COST ALLOCATION

FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	INTEREST INSUR & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
		0							
	COST RECOVERIES	0							
350	Cafeteria Sales	0							
355	Laundry & Linen	0							
360	Social Services Revenue	0							
365	Employee housing	0							
375	Parking Revenue	0							
380	Janitorial & Maintenance	0							
385	Date Processing	0							
390	Purchasing/Stores Services	0							
395	Medical Records/Abstract Sales	0							
400	Management Services	0							
415	Trans. for Operations	0							
420	Other Cost Recoveries	0							
425		0							
435	Total Cost Recoveries	0	$0	$0	$0		$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	INTEREST INSUR & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
		0							
	DAILY HOSPITAL SERVICES	0							
505	Med/Surg Acute	0							
510	Pediatric Acute	7,622,032	557,642	8,179,674	650,635	187,790	55,643	293,846	510,742
515	Psychiatric Acute	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	0	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	3,087,682	159,196	3,246,878	258,266	71,986	27,705	83,887	145,807
560	Neonatal Intensive Care	8,426,765	370,196	8,796,961	699,735	196,050	93,064	195,072	339,061
565	Burn Care	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0
	Daily Services Subtotal	19,136,479	$1,087,034	$20,223,513	$1,608,636	$453,826	$176,412	$572,805	$995,611

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	INTEREST INSUR & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
	ANCILLARY SERVICES	0							
640	Emergency Room	1,389,159	137,006	1,526,164	121,395	40,688	27,079	72,194	125,483
645	Psychiatric ER's	0	0	0	0	0	0	0	0
650	Clinics	1,629,042	279,793	1,908,835	151,834	42,774	15,202	147,435	256,261
665	Surgical Day Care	175,893	17,318	193,211	15,369	4,173	949	9,126	15,862
675	Ambulance	0	0	0	0	0	0	0	0
690	Home Health Services	0	17,066	17,066	1,357	2,087	311	8,993	15,630
720	Labor & Delivery	0	0	0	0	0	0	0	0
725	Surgery & Recovery	1,837,480	268,054	2,105,534	167,480	37,558	67,845	141,249	245,510
740	Anesthesiology	207,630	0	207,630	16,515	1,043	31,585	0	0
745	Central Svcs & Supply	1,595,322	0	1,595,322	126,896	27,125	340,171	0	0
765	Pharmacy	1,642,830	0	1,642,830	130,675	21,909	350,301	0	0
775	Lab - Clinical	2,861,684	106,156	2,967,840	236,070	52,164	168,030	55,938	97,228
780	Lab - Pathological	99,504	35,596	135,100	10,746	3,130	2,303	18,757	32,602
785	Lab - Other	0	0	0	0	0	0	0	0
790	Blood Bank	392,707	5,327	398,034	31,661	7,303	20,956	2,807	4,879
800	Electrocardiology	564,083	95,452	659,535	52,461	10,433	13,641	50,298	87,424
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	1,589,841	232,761	1,822,602	144,975	31,298	30,122	122,652	213,185
815	CT Scan	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0	0
825	Nuclear Medicine	27,540	11,158	38,698	3,078	0	4,632	5,880	10,220
830	Inhalation Therapy	3,387,765	56,751	3,444,516	273,987	79,289	98,221	29,905	51,978
835	Lab - Pulmonary Function	314,263	41,806	356,069	28,323	7,303	5,352	22,029	38,290
845	Electromyography	0	0	0	0	0	0	0	0
850	Electroencephalography	190,627	16,763	207,390	16,496	5,216	1,808	8,833	15,353
855	Physical Therapy	404,547	49,657	454,204	36,129	11,476	2,456	26,167	45,481
860	Occupational Therapy	242,956	12,320	255,276	20,305	6,260	3,153	6,492	11,284
880	Other Physical Medicine	144,806	27,341	172,147	13,693	4,173	1,732	14,407	25,041
890	Dialysis	0	0	0	0	0	0	0	0
900	Other Ancillary Services	2,096,801	409,124	2,505,925	199,328	45,904	14,595	215,585	374,716
	Ancillary Services Subtotal	20,794,480	1,819,449	22,613,929	1,798,776	441,307	1,200,445	958,746	1,666,428
		0							
		0							
910	Non-Operating Cost Centers	4,513,731	193,959	4,707,690	374,463	0	0	102,205	177,647
		0							
991	Total Costs (lines 005 thru 910)	73,429,424	0	73,429,424	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
5	Interest-Other								
10	Insurance-Other								
15	Licenses and Taxes								
20	Depreciation and Amortization								
25	Leases and Rental								
30	Interest-Working Capital								
35	Hospital Administration								
40	Governing Board Expense								
45	Public Relations								
55	Management Engineering								
60	Other Administrative Services								
65	General Accounting								
70	Communications								
75	Other Fiscal services								
80	Printing and Duplicating								
85	Personnel								
90	Employee Medical Serv Admin								
95	Employee Benefits (non-payroll)								
100	Cafeteria								
105	Purchasing and Stores								
110	Housekeeping								
115	Grounds								
120	Security								
125	Parking								
130	Plant Operations								
135	Plant Maintenance								
140	Other General Services								
145	Employee Housing								
160	Dietary	(306,645)							
165	Laundry and Linen	0	(410,578)						
170	Patient Accounting	0	0						
175	Data Processing	0	0						
185	Credit and Collections	0	0						
190	Auxiliary Groups	0	0						
195	Chaplaincy Services	0	0						
200	Medical Library	0	0						
205	Medical Records	0	0						
210	Medical Staff	0	0						
220	Social Services	0	0						
225	Insurance-Profesional Liability	0	0						
230	Admitting	0	0						

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
245	Other Unassigned Costs	0	0	(9,436,022)					
250	Nursing Administration	0	0	0					
255	In-Service Ed - Nursing	0	0	0	(1,709,878)				
260	Central Services	0	0	0	0	(1,155,852)			
265	Pharmacy	0	0	0	0	6,317	(889,965)		
270	Research Adm. Office	0	0	0	0	0	0		
275	Research Projects	0	0	0	0	0	0		
280	Other Research	0	0	0	0	0	0		
290	Education Adm. Office	0	0	0	0	0	0		
295	Student Housing	0	0	0	0	0	0		
300	LVN Program	0	0	0	0	0	0		
305	School of Nursing	0	0	0	0	0	0		
310	Paramedical Education	0	0	0	0	0	0		
315	Other Education Activities	0	0	0	0	0	0		
320	Medical Post Grad Ed	0	0	0	0	0	0	(1,454,360)	
	Subtotal	($306,645)	($410,578)	($9,436,022)	($1,709,878)	($1,149,535)	($889,965)	($1,454,360)	$0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	COST RECOVERIES								
350	Cafeteria Sales								
355	Laundry & Linen								
360	Social Services Revenue								
365	Employee housing								
375	Parking Revenue								
380	Janitorial & Maintenance								
385	Date Processing								
390	Purchasing/Stores Services								
395	Medical Records/Abstract Sales								
400	Management Services								
415	Trans. for Operations								
420	Other Cost Recoveries								
425									
435	Total Cost Recoveries	$0	$0	$0	$0	$0	$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	DAILY HOSPITAL SERVICES								
505	Med/Surg Acute								
510	Pediatric Acute	292,945	214,038	1,571,594	565,946	2,427	56,740	1,084,999	13,667,018
515	Psychiatric Acute	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	0	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	13,634	34,663	449,247	220,759	3,386	39,349	0	4,595,569
560	Neonatal Intensive Care	65	73,028	1,600,358	618,125	1,852	131,770	0	12,743,143
565	Burn Care	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0
	Daily Services Subtotal	$306,645	$321,729	$3,621,199	$1,404,829	$7,664	$227,859	$1,084,999	$31,005,729

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 12-31-86

SCHEDULE F

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	ANCILLARY SERVICES								
640	Emergency Room	0	15,638	258,933	88,304	0	93,630	0	2,369,509
645	Psychiatric ER's	0	0	0	0	0	0	0	0
650	Clinics	0	12,262	102,933	48,166	0	0	0	2,685,702
665	Surgical Day Care	0	0	30,937	8,028	0	37,250	0	314,904
675	Ambulance	0	0	0	0	0	0	0	0
690	Home Health Services	0	0	6,364	0	0	0	0	51,808
720	Labor & Delivery	0	0	0	0	0	0	0	0
725	Surgery & Recovery	0	40,432	342,086	84,290	8,985	136,865	115,425	3,493,260
740	Anesthesiology	0	0	46,359	0	0	205,506	92,340	600,979
745	Central Svcs & Supply	0	0	797,091	36,124	1,132,886	5,872	0	4,061,488
765	Pharmacy	0	0	952,903	0	0	0	0	3,098,618
775	Lab - Clinical	0	0	824,601	20,069	0	8,855	0	4,430,796
780	Lab - Pathological	0	0	20,568	4,014	0	0	0	227,220
785	Lab - Other	0	0	0	0	0	0	0	0
790	Blood Bank	0	0	106,664	4,014	0	0	0	576,317
800	Electrocardiology	0	323	117,028	0	0	1,209	0	992,353
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	0	9,304	454,233	4,014	0	2,727	0	2,835,113
815	CT Scan	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0	0
825	Nuclear Medicine	0	0	18,129	0	0	0	0	80,637
830	Inhalation Therapy	0	0	1,334,411	4,014	0	169,951	0	5,486,273
835	Lab - Pulmonary Function	0	1,044	30,538	0	0	0	0	488,948
845	Electromyography	0	0	0	0	0	0	0	0
850	Electroencephalography	0	1,807	28,306	0	0	0	0	285,210
855	Physical Therapy	0	5,131	70,576	4,014	0	0	23,085	678,718
860	Occupational Therapy	0	0	39,673	0	0	0	0	342,442
880	Other Physical Medicine	0	0	0	0	0	0	0	231,193
890	Dialysis	0	0	0	0	0	0	0	0
900	Other Ancillary Services	0	2,907	232,490	0	0	240	138,510	3,730,201
	Ancillary Services Subtotal	0	88,849	5,814,823	305,049	1,141,871	662,106	369,361	37,061,690
910	Non-Operating Cost Centers	0	0	0	0	0	0	0	5,362,005
991	Total Costs (lines 005 thru 910)	0	0	0	0	0	0	0	73,429,424

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTICAL BASIS
FPE: 12-31-86

SCHEDULE F

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies Allocation	Square Feet Serviced	Square Feet	Meals Served
5	Interest-Other							
10	Insurance-Other							
15	Licenses and Taxes							
20	Depreciation and Amortization							
25	Leases and Rental							
30	Interest-Working Capital							
35	Hospital Administration	8,912						
40	Governing Board Expense							
45	Public Relations	506						
55	Management Engineering							
60	Other Administrative Services							
65	General Accounting	2,283						
70	Communications	393						
75	Other Fiscal services							
80	Printing and Duplicating	658						
85	Personnel	2,038	646,720					
90	Employee Medical Serv Admin	1,095	412,464					
95	Employee Benefits (non-payroll)		0					
100	Cafeteria	4,583	1,011,633					
105	Purchasing and Stores	4,091	411,281	5				
110	Housekeeping	4,357	1,878,108	56	154,768			
115	Grounds		0					
120	Security	851	645,509	4	22,912	851		
125	Parking		0					
130	Plant Operations	10,378	1,052,608		204	10,378		
135	Plant Maintenance	955	1,256,425	20	92,137	955		
140	Other General Services		0					
145	Employee Housing		0					
160	Dietary	1,047	232,268	5	58,851	1,047	1,047	
165	Laundry and Linen	733	330,321	2	118,166	733	733	
170	Patient Accounting	3,791	1,659,776	35	54,141	3,791	3,791	
175	Data Processing	968	1,200,982	11	25,809	968	968	
185	Credit and Collections	944	426,797	5		944	944	
190	Auxiliary Groups	578	83,155	2	3,910	578	578	
195	Chaplaincy Services		0					
200	Medical Library	1,613	146,511	2	18,488	1,613	1,613	
205	Medical Records	2,990	1,212,692	32	34,495	2,990	2,990	
210	Medical Staff	707	201,433	5	4,413	707	707	
220	Social Services	1,403	666,362		4,965	1,403	1,403	
225	Insurance-Profesional Liability		1,460,662					
230	Admitting	4,007	956,488	27	42,451	4,007	4,007	
245	Other Unassigned Costs		0					

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTICAL BASIS
FPE: 12-31-86

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies Allocation	Square Feet Serviced	Square Feet	Meals Served
250	Nursing Administration	1,572	998,049	20	41,905	1,572	1,572	
255	In-Service Ed - Nursing	2,782	403,683	7	4,455	2,782	2,782	
260	Central Services		1,070,687					
265	Pharmacy		818,539					
270	Research Adm. Office		0					
275	Research Projects		0					
280	Other Research		0					
290	Education Adm. Office		0					
295	Student Housing		0					
300	LVN Program		0					
305	School of Nursing		0					
310	Medical Post Grad Ed		0					
315	Other Education Activities		0					
320	Paramedical Education	1,152	1,290,714		89,190	1,152	1,152	
	DAILY HOSPITAL SERVICES							
505	Med/Surg Acute							
510	Pediatric Acute	22,089	8,179,674	180	260,950	22,089	22,089	67,293
515	Psychiatric Acute		0					
520	Psychiatric Acute-Adol/Pediatric		0					
525	Obstetrics Acute		0					
530	Rehabilitation Care		0					
535	Definative Observation		0					
540	Other Acute Care		0					
545	Med/Surg Intensive Care		0					
550	Coronary Intensive Care		0					
555	Pediatric Intensive Care	6,306	3,246,878	69	129,929	6,306	6,306	3,132
560	Neonatal Intensive Care	14,664	8,796,961	186	436,450	14,664	14,664	15
565	Burn Care		0					
570	Psychiatric Isolation		0					
575	Other Intensive Care		0					
580	Nursery Acute		0					
585	Skilled Nursing		0					
595	Psychiatric Long-term		0					
600	Intermediate Care		0					
615	Residential		0					
625	Other Daily Services		0					
	ANCILLARY SERVICES							
640	Emergency Room	5,427	1,526,164	39	126,993	5,427	5,427	
645	Psychiatric ER's		0					
650	Clinics	11,083	1,908,835	41	71,292	11,083	11,083	

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTICAL BASIS
FPE: 12-31-86

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies Allocation	Square Feet Serviced	Square Feet	Meals Served
665	Surgical Day Care	686	193,211	4	4,449	686	686	
675	Ambulance		0					
690	Home Health Services	676	17,066	2	1,458	676	676	
720	Labor & Delivery		0					
725	Surgery & Recovery	10,618	2,105,534	36	318,177	10,618	10,618	
740	Anesthesiology		207,630	1	148,124			
745	Central Svcs & Supply		1,595,322	26	1,595,322			
765	Pharmacy		1,642,830	21	1,642,830			
775	Lab - Clinical	4,205	2,967,840	50	788,021	4,205	4,205	
780	Lab - Pathological	1,410	135,100	3	10,801	1,410	1,410	
785	Lab - Other		0					
790	Blood Bank	211	398,034	7	98,279	211	211	
800	Electrocardiology	3,781	659,535	10	63,973	3,781	3,781	
805	Cardiac Cath Lab		0					
810	Radiology - Diagnostic	9,220	1,822,602	30	141,266	9,220	9,220	
815	CT Scan		0					
820	Radiology - Therapeutic		0					
825	Nuclear Medicine	442	38,698		21,724	442	442	
830	Inhalation Therapy	2,248	3,444,516	76	460,633	2,248	2,248	
835	Lab - Pulmonary Function	1,656	356,069	7	25,098	1,656	1,656	
845	Electromyography		0					
850	Electroencephalography	664	207,390	5	8,479	664	664	
855	Physical Therapy	1,967	454,204	11	11,520	1,967	1,967	
860	Occupational Therapy	488	255,276	6	14,788	488	488	
880	Other Physical Medicine	1,083	172,147	4	8,125	1,083	1,083	
890	Dialysis		0					
900	Other Ancillary Services	16,206	2,505,925	44	68,448	16,206	16,206	
910	Non-Operating Cost Centers	7,683	4,707,690			7,683	7,683	
991	Total Stats Units(lines 005-910)	188,200	68,018,999	1,096	7,228,389	159,284	147,100	70,440
	Reconciliation to Grand Total		5,410,425					
			73,429,424					

Adjusted to
Exclude Depreciation,
Interest,& Insurance

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTICAL BASIS
FPE: 12-31-86

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Costed Requis.	Pharmacy Costed Requis.	Medical Education	Gross Patient Revenue
5	Interest-Other							
10	Insurance-Other							
15	Licenses and Taxes							
20	Depreciation and Amortization							
25	Leases and Rental							
30	Interest-Working Capital							
35	Hospital Administration							
40	Governing Board Expense							
45	Public Relations							
55	Management Engineering							
60	Other Administrative Services							
65	General Accounting							
70	Communications							
75	Other Fiscal services							
80	Printing and Duplicating							
85	Personnel							
90	Employee Medical Serv Admin							
95	Employee Benefits (non-payroll)							
100	Cafeteria							
105	Purchasing and Stores							
110	Housekeeping							
115	Grounds							
120	Security							
125	Parking							
130	Plant Operations							
135	Plant Maintenance							
140	Other General Services							
145	Employee Housing							
160	Dietary							
165	Laundry and Linen							
170	Patient Accounting							
175	Data Processing							
185	Credit and Collections							
190	Auxiliary Groups							
195	Chaplaincy Services							
200	Medical Library							
205	Medical Records							
210	Medical Staff							
220	Social Services							
225	Insurance-Profesional Liability							
230	Admitting							
245	Other Unassigned Costs							

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTICAL BASIS
FPE: 12-31-86

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Costed Requis.	Pharmacy Costed Requis.	Medical Education	Gross Patient Revenue
250	Nursing Administration							
255	In-Service Ed - Nursing							
260	Central Services							
265	Pharmacy				8,489			
270	Research Adm. Office							
275	Research Projects							
280	Other Research							
290	Education Adm. Office							
295	Student Housing							
300	LVN Program							
305	School of Nursing							
310	Medical Post Grad Ed							
315	Other Education Activities							
320	Paramedical Education							
	DAILY HOSPITAL SERVICES							
505	Med/Surg Acute							
510	Pediatric Acute	80,767	18,016,455	141	3,261	17,974	47	18,016,455
515	Psychiatric Acute							
520	Psychiatric Acute-Adol/Pediatric							
525	Obstetrics Acute							
530	Rehabilitation Care							
535	Definative Observation							
540	Other Acute Care							
545	Med/Surg Intensive Care							
550	Coronary Intensive Care							
555	Pediatric Intensive Care	13,080	5,150,080	55	4,550	12,465		5,150,080
560	Neonatal Intensive Care	27,557	18,346,200	154	2,488	41,742		18,346,200
565	Burn Care							
570	Psychiatric Isolation							
575	Other Intensive Care							
580	Nursery Acute							
585	Skilled Nursing							
595	Psychiatric Long-term							
600	Intermediate Care							
615	Residential							
625	Other Daily Services							
	ANCILLARY SERVICES							
640	Emergency Room	5,901	2,968,357	22		29,660		2,968,357
645	Psychiatric ER's							
650	Clinics	4,627	1,180,005	12				1,180,005

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTICAL BASIS
FPE: 12-31-86

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Costed Requis.	Pharmacy Costed Requis.	Medical Education	Gross Patient Revenue
665	Surgical Day Care		354,660	2		11,800		354,660
675	Ambulance							
690	Home Health Services		72,952					72,952
720	Labor & Delivery							
725	Surgery & Recovery	15,257	3,921,613	21	12,073	43,356	5	3,921,613
740	Anesthesiology		531,452			65,100	4	531,452
745	Central Svcs & Supply		9,137,694	9	1,522,315	1,860		9,137,694
765	Pharmacy		10,923,892					10,923,892
775	Lab - Clinical		9,453,065	5		2,805		9,453,065
780	Lab - Pathological		235,790	1				235,790
785	Lab - Other							
790	Blood Bank		1,222,779	1				1,222,779
800	Electrocardiology	122	1,341,592			383		1,341,592
805	Cardiac Cath Lab							
810	Radiology - Diagnostic	3,511	5,207,242	1		864		5,207,242
815	CT Scan							
820	Radiology - Therapeutic							
825	Nuclear Medicine		207,825					207,825
830	Inhalation Therapy		15,297,437	1		53,837		15,297,437
835	Lab - Pulmonary Function	394	350,078					350,078
845	Electromyography							
850	Electroencephalography	682	324,493					324,493
855	Physical Therapy	1,936	809,065	1			1	809,065
860	Occupational Therapy		454,805					454,805
880	Other Physical Medicine							
890	Dialysis							
900	Other Ancillary Services	1,097	2,665,221			76	6	2,665,221
910	Non-Operating Cost Centers							
991	Total Stats Units(lines 005-910)	154,931	108,172,752	426	1,553,176	281,922	63	108,172,752
	Reconciliation to Grand Total							

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
5	Interest-Other	1,718,602	(1,718,602)	0
10	Insurance-Other	765,545	(765,545)	0
15	Licenses and Taxes	31,511	(31,511)	0
20	Depreciation and Amortization	2,235,494	(2,235,494)	0
25	Leases and Rental	0	0	0
30	Interest-Working Capital	0	0	0
35	Hospital Administration	2,704,507	(2,704,507)	0
40	Governing Board Expense	0	0	0
45	Public Relations	797,803	(797,803)	0
55	Management Engineering	0	0	0
60	Other Administrative Services	0	0	0
65	General Accounting	823,641	(823,641)	0
70	Communications	557,569	(557,569)	0
75	Other Fiscal services	0	0	0
80	Printing and Duplicating	153,679	(153,679)	0
85	Personnel	581,579	(581,579)	0
90	Employee Medical Serv Admin	384,820	(384,820)	0
95	Employee Benefits (non-payroll)	0	0	0
100	Cafeteria	638,382	(638,382)	0
105	Purchasing and Stores	306,118	(306,118)	0
110	Housekeeping	591,623	(591,623)	0
115	Grounds	0	0	0
120	Security	624,025	(624,025)	0
125	Parking	0	0	0
130	Plant Operations	790,613	(790,613)	0
135	Plant Maintenance	1,232,316	(1,232,316)	0
140	Other General Services	0	0	0
145	Employee Housing	0	0	0
160	Dietary	78,962	(78,962)	0
165	Laundry and Linen	39,272	(39,272)	0
170	Patient Accounting	1,395,049	(1,395,049)	0
175	Data Processing	1,160,406	(1,160,406)	0
185	Credit and Collections	395,062	(395,062)	0
190	Auxiliary Groups	68,563	(68,563)	0
195	Chaplaincy Services	0	0	0
200	Medical Library	105,790	(105,790)	0
205	Medical Records	916,354	(916,354)	0
210	Medical Staff	183,585	(183,585)	0
220	Social Services	476,168	(476,168)	0
225	Insurance-Profesional Liability	730,331	(730,331)	0
230	Admitting	842,787	(842,787)	0
245	Other Unassigned Costs	0	0	0
250	Nursing Administration	958,364	(958,364)	0
255	In-Service Ed - Nursing	333,451	(333,451)	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
260	Central Services	552,260	(552,260)	0
265	Pharmacy	817,855	(817,855)	0
270	Research Adm. Office	0	0	0
275	Research Projects	0	0	0
280	Other Research	0	0	0
290	Education Adm. Office	0	0	0
295	Student Housing	0	0	0
300	LVN Program	0	0	0
305	School of Nursing	0	0	0
310	Paramedical Education	0	0	0
315	Other Education Activities	0	0	0
320	Medical Post Grad Ed	913,015	(913,015)	0
	Subtotal	24,905,101	(24,905,101)	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION (FROM SCHED. A) (TO SCHED. B)
FPE: 12-31-86

LINE No.	COST CENTER	ADJUSTED DIR EXP	ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	COST RECOVERIES	0	0	0
350	Cafeteria Sales	0	0	0
355	Laundry & Linen	0	0	0
360	Social Services Revenue	0	0	0
365	Employee housing	0	0	0
375	Parking Revenue	0	0	0
380	Janitorial & Maintenance	0	0	0
385	Date Processing	0	0	0
390	Purchasing/Stores Services	0	0	0
395	Medical Records/Abstract Sales	0	0	0
400	Management Services	0	0	0
415	Trans. for Operations	0	0	0
420	Other Cost Recoveries	0	0	0
425		0	0	0
435	Total Cost Recoveries	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	DAILY HOSPITAL SERVICES	0	0	0
505	Med/Surg Acute	0	0	0
510	Pediatric Acute	1,129,191	5,041,123	6,170,314
515	Psychiatric Acute	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0
525	Obstetrics Acute	0	0	0
530	Rehabilitation Care	0	0	0
535	Definative Observation	0	0	0
540	Other Acute Care	0	0	0
545	Med/Surg Intensive Care	0	0	0
550	Coronary Intensive Care	0	0	0
555	Pediatric Intensive Care	634,864	1,342,435	1,977,299
560	Neonatal Intensive Care	1,353,396	3,858,926	5,212,322
565	Burn Care	0	0	0
570	Psychiatric Isolation	0	0	0
575	Other Intensive Care	0	0	0
580	Nursery Acute	0	0	0
585	Skilled Nursing	0	0	0
595	Psychiatric Long-term	0	0	0
600	Intermediate Care	0	0	0
615	Residential	0	0	0
625	Other Daily Services	0	0	0
	Daily Services Subtotal	3,117,451	10,242,484	13,359,935

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	(TO SCHED. B) ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	ANCILLARY SERVICES	0	0	0
640	Emergency Room	959,564	876,810	1,836,374
645	Psychiatric ER's	0	0	0
650	Clinics	1,170,155	936,882	2,107,037
665	Surgical Day Care	171,444	127,946	299,390
675	Ambulance	0	0	0
690	Home Health Services	0	45,256	45,256
720	Labor & Delivery	0	0	0
725	Surgery & Recovery	441,274	1,440,047	1,881,321
740	Anesthesiology	31,308	356,700	388,008
745	Central Svcs & Supply	0	1,773,717	1,773,717
765	Pharmacy	0	1,247,244	1,247,244
775	Lab - Clinical	1,657,609	1,375,365	3,032,975
780	Lab - Pathological	83,713	112,489	196,202
785	Lab - Other	0	0	0
790	Blood Bank	285,888	161,332	447,220
800	Electrocardiology	258,502	376,343	634,844
805	Cardiac Cath Lab	0	0	0
810	Radiology - Diagnostic	500,093	1,086,790	1,586,884
815	CT Scan	0	0	0
820	Radiology - Therapeutic	0	0	0
825	Nuclear Medicine	305	45,895	46,200
830	Inhalation Therapy	826,275	1,852,238	2,678,513
835	Lab - Pulmonary Function	239,243	154,555	393,799
845	Electromyography	0	0	0
850	Electroencephalography	99,169	83,043	182,211
855	Physical Therapy	95,619	237,021	332,640
860	Occupational Therapy	42,839	88,577	131,416
880	Other Physical Medicine	136,681	77,144	213,825
890	Dialysis	0	0	0
900	Other Ancillary Services	2,028,353	1,424,701	3,453,054
	Ancillary Services Subtotal	9,028,034	13,880,095	22,908,130
910	Non-Operating Cost Centers	4,513,731	782,522	5,296,253
991	Total Costs (lines 005 thru 910	41,564,318	0	41,564,318

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	INTEREST INSURANCE & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
5	Interest-Other	1,718,602							
10	Insurance-Other	765,545							
15	Licenses and Taxes	31,511							
20	Depreciation and Amortization	2,235,494							
25	Leases and Rental	0							
30	Interest-Working Capital	0	(4,751,152)						
35	Hospital Administration	2,704,507	224,985	2,929,492					
40	Governing Board Expense	0	0	0					
45	Public Relations	797,803	12,774	810,577					
55	Management Engineering	0	0	0					
60	Other Administrative Services	0	0	0					
65	General Accounting	823,641	57,635	881,276					
70	Communications	557,569	9,921	567,491					
75	Other Fiscal services	0	0	0					
80	Printing and Duplicating	153,679	16,611	170,290	(5,359,126)				
85	Personnel	581,579	51,450	633,029	50,954				
90	Employee Medical Serv Admin	384,820	27,644	412,464	32,497	(1,128,944)			
95	Employee Benefits (non-payroll)	0	0	0	0	0			
100	Cafeteria	638,382	115,699	754,081	79,705	0			
105	Purchasing and Stores	306,118	103,278	409,396	32,404	5,150	(1,280,737)		
110	Housekeeping	591,623	109,993	701,617	147,974	57,683	27,422	(934,696)	
115	Grounds	0	0	0	0	0	0	0	
120	Security	624,025	21,484	645,509	50,859	4,120	4,060	4,994	
125	Parking	0	0	0	0	0	0	0	
130	Plant Operations	790,613	261,995	1,052,608	82,934	0	36	60,899	
135	Plant Maintenance	1,232,316	24,109	1,256,425	98,992	20,601	16,325	5,604	(3,303,965)
140	Other General Services	0	0	0	0	0	0	0	0
145	Employee Housing	0	0	0	0	0	0	0	0
160	Dietary	78,962	26,432	105,393	18,300	5,150	10,427	6,144	23,516
165	Laundry and Linen	39,272	18,505	57,777	26,026	2,060	20,937	4,301	16,464
170	Patient Accounting	1,395,049	95,705	1,490,754	130,772	36,052	9,593	22,246	85,148
175	Data Processing	1,160,406	24,437	1,184,844	94,624	11,331	4,573	5,680	21,742
185	Credit and Collections	395,062	23,831	418,893	33,627	5,150	0	5,539	21,203
190	Auxiliary Groups	68,563	14,592	83,155	6,552	2,060	693	3,392	12,982
195	Chaplaincy Services	0	0	0	0	0	0	0	0
200	Medical Library	105,790	40,721	146,511	11,543	2,060	3,276	9,465	36,229
205	Medical Records	916,354	75,483	991,837	95,546	32,962	6,112	17,546	67,157
210	Medical Staff	183,585	17,848	201,433	15,871	5,150	782	4,149	15,880
220	Social Services	476,168	35,419	511,587	52,502	0	880	8,233	31,512
225	Insurance-Profesional Liability	730,331	0	730,331	115,084	0	0	0	0
230	Admitting	842,787	101,158	943,945	75,360	27,812	7,522	23,514	90,000
245	Other Unassigned Costs	0	0	0	0	0	0	0	0
250	Nursing Administration	958,364	39,685	998,049	78,635	20,601	7,425	9,225	35,308
255	In-Service Ed - Nursing	333,451	70,232	403,683	31,806	7,210	789	16,325	62,486

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION (FROM SCHED. A)
FPE: 12-31-86

LINE No.	COST CENTER	ADJUSTED DIR EXP	INTEREST INSURANCE & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
260	Central Services	552,260	0	552,260	84,358	0	0	0	0
265	Pharmacy	817,855	0	817,855	64,492	0	0	0	0
270	Research Adm. Office	0	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0	0
310	Paramedical Education	0	0	0	0	0	0	0	0
315	Other Education Activities	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	913,015	29,083	942,098	101,694	0	15,803	6,760	25,875
	Subtotal	24,905,101	(3,100,442)	21,804,659	(3,746,018)	(883,790)	(1,144,084)	(720,680)	(2,758,463)

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	INTEREST INSURANCE & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
		0							
	COST RECOVERIES	0							
350	Cafeteria Sales	0							
355	Laundry & Linen	0							
360	Social Services Revenue	0							
365	Employee housing	0							
375	Parking Revenue	0							
380	Janitorial & Maintenance	0							
385	Date Processing	0							
390	Purchasing/Stores Services	0							
395	Medical Records/Abstract Sales	0							
400	Management Services	0							
415	Trans. for Operations	0							
420	Other Cost Recoveries	0							
425		0							
435	Total Cost Recoveries	0	$0	$0	$0		$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	(FROM SCHED. A) ADJUSTED DIR EXP	INTEREST INSURANCE & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
		0							
	DAILY HOSPITAL SERVICES	0							
505	Med/Surg Acute	0							
510	Pediatric Acute	1,129,191	557,642	1,686,833	644,466	185,410	46,236	129,621	496,134
515	Psychiatric Acute	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	634,864	159,196	794,060	255,817	71,074	23,021	37,004	141,637
560	Neonatal Intensive Care	1,353,396	370,196	1,723,592	693,101	191,591	77,331	86,050	329,363
565	Burn Care	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0
	Daily Services Subtotal	3,117,451	1,087,034	4,204,485	1,593,384	448,075	146,587	252,675	967,134

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION (FROM SCHED. A)
FPE: 12-31-86

SCHEDULE G

LINE No.	COST CENTER	ADJUSTED DIR EXP	INTEREST INSURANCE & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSEKEEPING	PLANT OPER & MAINT
		0							
	ANCILLARY SERVICES	0							
640	Emergency Room	959,564	137,006	1,096,570	120,244	40,172	22,501	31,846	121,894
645	Psychiatric ER's	0	0	0	0	0	0	0	0
650	Clinics	1,170,155	279,793	1,449,948	150,395	42,232	12,632	65,036	248,932
665	Surgical Day Care	171,444	17,318	188,762	15,223	4,120	788	4,026	15,408
675	Ambulance	0	0	0	0	0	0	0	0
690	Home Health Services	0	17,066	17,066	1,345	2,060	258	3,967	15,183
720	Labor & Delivery	0	0	0	0	0	0	0	0
725	Surgery & Recovery	441,274	268,054	709,328	165,892	37,082	56,375	62,308	238,487
740	Anesthesiology	31,308	0	31,308	16,359	1,030	26,245	0	0
745	Central Svcs & Supply	0	0	0	125,693	26,782	282,662	0	0
765	Pharmacy	0	0	0	129,436	21,631	291,079	0	0
775	Lab - Clinical	1,657,609	106,156	1,763,766	233,832	51,503	139,623	24,675	94,447
780	Lab - Pathological	83,713	35,596	119,309	10,644	3,090	1,914	8,274	31,670
785	Lab - Other	0	0	0	0	0	0	0	0
790	Blood Bank	285,888	5,327	291,215	31,361	7,210	17,413	1,238	4,739
800	Electrocardiology	258,502	95,452	353,954	51,964	10,301	11,335	22,187	84,924
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	500,093	232,761	732,854	143,600	30,902	25,030	54,104	207,087
815	CT Scan	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0	0
825	Nuclear Medicine	305	11,158	11,463	3,049	0	3,849	2,594	9,928
830	Inhalation Therapy	826,275	56,751	883,026	271,389	78,284	81,616	13,192	50,492
835	Lab - Pulmonary Function	239,243	41,806	281,049	28,054	7,210	4,447	9,718	37,195
845	Electromyography	0	0	0	0	0	0	0	0
850	Electroencephalography	99,169	16,763	115,932	16,340	5,150	1,502	3,896	14,914
855	Physical Therapy	95,619	49,657	145,276	35,786	11,331	2,041	11,543	44,180
860	Occupational Therapy	42,839	12,320	55,159	20,113	6,180	2,620	2,864	10,961
880	Other Physical Medicine	136,681	27,341	164,022	13,563	4,120	1,440	6,355	24,325
890	Dialysis	0	0	0	0	0	0	0	0
900	Other Ancillary Services	2,028,353	409,124	2,437,477	197,439	45,323	12,128	95,099	363,998
	Ancillary Services Subtotal	9,028,034	1,819,449	10,847,483	1,781,721	435,715	997,496	422,920	1,618,763
		0							
		0							
910	Non-Operating Cost Centers	4,513,731	193,959	4,707,690	370,913	0	0	45,085	172,565
		0							
991	Total Costs (lines 005 thru 910	41,564,318	0	41,564,318	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
5	Interest-Other								
10	Insurance-Other								
15	Licenses and Taxes								
20	Depreciation and Amortization								
25	Leases and Rental								
30	Interest-Working Capital								
35	Hospital Administration								
40	Governing Board Expense								
45	Public Relations								
55	Management Engineering								
60	Other Administrative Services								
65	General Accounting								
70	Communications								
75	Other Fiscal services								
80	Printing and Duplicating								
85	Personnel								
90	Employee Medical Serv Admin								
95	Employee Benefits (non-payroll)								
100	Cafeteria								
105	Purchasing and Stores								
110	Housekeeping								
115	Grounds								
120	Security								
125	Parking								
130	Plant Operations								
135	Plant Maintenance								
140	Other General Services								
145	Employee Housing								
160	Dietary	(168,931)							
165	Laundry and Linen	0	(127,564)						
170	Patient Accounting	0	0						
175	Data Processing	0	0						
185	Credit and Collections	0	0						
190	Auxiliary Groups	0	0						
195	Chaplaincy Services	0	0						
200	Medical Library	0	0						
205	Medical Records	0	0						
210	Medical Staff	0	0						
220	Social Services	0	0						
225	Insurance-Profesional Liability	0	0						
230	Admitting	0	0						
245	Other Unassigned Costs	0	0	(7,972,393)					
250	Nursing Administration	0	0	0					
255	In-Service Ed - Nursing	0	0	0	(1,671,543)				

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
260	Central Services	0	0	0	0	(636,618)			
265	Pharmacy	0	0	0	0	3,479	(885,826)		
270	Research Adm. Office	0	0	0	0	0	0		
275	Research Projects	0	0	0	0	0	0		
280	Other Research	0	0	0	0	0	0		
290	Education Adm. Office	0	0	0	0	0	0		
295	Student Housing	0	0	0	0	0	0		
300	LVN Program	0	0	0	0	0	0		
305	School of Nursing	0	0	0	0	0	0		
310	Paramedical Education	0	0	0	0	0	0		
315	Other Education Activities	0	0	0	0	0	0		
320	Medical Post Grad Ed	0	0	0	0	0	0	(1,092,229)	
	Subtotal	(168,931)	(127,564)	(7,972,393)	(1,671,543)	(633,138)	(885,826)	(1,092,229)	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

SCHEDULE G

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	COST RECOVERIES								
350	Cafeteria Sales								
355	Laundry & Linen								
360	Social Services Revenue								
365	Employee housing								
375	Parking Revenue								
380	Janitorial & Maintenance								
385	Date Processing								
390	Purchasing/Stores Services								
395	Medical Records/Abstract Sales								
400	Management Services								
415	Trans. for Operations								
420	Other Cost Recoveries								
425									
435	Total Cost Recoveries	$0	$0	$0	$0	$0	$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	DAILY HOSPITAL SERVICES								
505	Med/Surg Acute								
510	Pediatric Acute	161,384	66,500	1,327,823	553,257	1,337	56,476	814,837	6,170,314
515	Psychiatric Acute	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	7,511	10,770	379,564	215,809	1,865	39,166	0	1,977,299
560	Neonatal Intensive Care	36	22,689	1,352,125	604,267	1,020	131,157	0	5,212,322
565	Burn Care	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0
	Daily Services Subtotal	168,931	99,959	3,059,512	1,373,333	4,221	226,800	814,837	13,359,935

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 12-31-86

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	ANCILLARY SERVICES								
640	Emergency Room	0	4,859	218,770	86,324	0	93,195	0	1,836,374
645	Psychiatric ER's	0	0	0	0	0	0	0	0
650	Clinics	0	3,810	86,967	47,086	0	0	0	2,107,037
665	Surgical Day Care	0	0	26,139	7,848	0	37,077	0	299,390
675	Ambulance	0	0	0	0	0	0	0	0
690	Home Health Services	0	0	5,377	0	0	0	0	45,256
720	Labor & Delivery	0	0	0	0	0	0	0	0
725	Surgery & Recovery	0	12,562	289,025	82,400	4,948	136,229	86,685	1,881,321
740	Anesthesiology	0	0	39,168	0	0	204,550	69,348	388,008
745	Central Svcs & Supply	0	0	673,453	35,314	623,968	5,844	0	1,773,717
765	Pharmacy	0	0	805,097	0	0	0	0	1,247,244
775	Lab - Clinical	0	0	696,696	19,619	0	8,814	0	3,032,975
780	Lab - Pathological	0	0	17,378	3,924	0	0	0	196,202
785	Lab - Other	0	0	0	0	0	0	0	0
790	Blood Bank	0	0	90,120	3,924	0	0	0	447,220
800	Electrocardiology	0	100	98,876	0	0	1,203	0	634,844
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	0	2,891	383,777	3,924	0	2,715	0	1,586,884
815	CT Scan	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0	0
825	Nuclear Medicine	0	0	15,317	0	0	0	0	46,200
830	Inhalation Therapy	0	0	1,127,430	3,924	0	169,161	0	2,678,513
835	Lab - Pulmonary Function	0	324	25,801	0	0	0	0	393,799
845	Electromyography	0	0	0	0	0	0	0	0
850	Electroencephalography	0	562	23,915	0	0	0	0	182,211
855	Physical Therapy	0	1,594	59,629	3,924	0	0	17,337	332,640
860	Occupational Therapy	0	0	33,519	0	0	0	0	131,416
880	Other Physical Medicine	0	0	0	0	0	0	0	213,825
890	Dialysis	0	0	0	0	0	0	0	0
900	Other Ancillary Services	0	903	196,428	0	0	239	104,022	3,453,054
	Ancillary Services Subtotal	0	27,605	4,912,881	298,209	628,917	659,027	277,391	22,908,130
910	Non-Operating Cost Centers	0	0	0	0	0	0	0	5,296,253
991	Total Costs (lines 005 thru 910	0	0	0	0	0	0	0	41,564,318

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTICAL BASI
FPE: 12-31-86

Line No.	COST CENTER	Square Feet		Accumulated Costs	Hospital FTE	Supplies Allocation	Square Feet Serviced	Square Feet	Meals Served
5	Interest-Other	0		0	0	0	0	0	0
10	Insurance-Other	0		0	0	0	0	0	0
15	Licenses and Taxes	0		0	0	0	0	0	0
20	Depreciation and Amortization	0		0	0	0	0	0	0
25	Leases and Rental	0		0	0	0	0	0	0
30	Interest-Working Capital	0		0	0	0	0	0	0
35	Hospital Administration	8,912		0	0	0	0	0	0
40	Governing Board Expense	0		0	0	0	0	0	0
45	Public Relations	506		0	0	0	0	0	0
55	Management Engineering	0		0	0	0	0	0	0
60	Other Administrative Services	0		0	0	0	0	0	0
65	General Accounting	2,283		0	0	0	0	0	0
70	Communications	393		0	0	0	0	0	0
75	Other Fiscal services	0		0	0	0	0	0	0
80	Printing and Duplicating	658		0	0	0	0	0	0
85	Personnel	2,038		646,720	0	0	0	0	0
90	Employee Medical Serv Admin	1,095		412,464	0	0	0	0	0
95	Employee Benefits (non-payroll)	0		0	0	0	0	0	0
100	Cafeteria	4,583		1,011,633	0	0	0	0	0
105	Purchasing and Stores	4,091		411,281	5	0	0	0	0
110	Housekeeping	4,357		1,878,108	56	154,768	0	0	0
115	Grounds	0		0	0	0	0	0	0
120	Security	851		645,509	4	22,912	851	0	0
125	Parking	0		0	0	0	0	0	0
130	Plant Operations	10,378		1,052,608	0	204	10,378	0	0
135	Plant Maintenance	955		1,256,425	20	92,137	955	0	0
140	Other General Services	0		0	0	0	0	0	0
145	Employee Housing	0		0	0	0	0	0	0
160	Dietary	1,047		232,268	5	58,851	1,047	1,047	0
165	Laundry and Linen	733		330,321	2	118,166	733	733	0
170	Patient Accounting	3,791		1,659,776	35	54,141	3,791	3,791	0
175	Data Processing	968		1,200,982	11	25,809	968	968	0
185	Credit and Collections	944		426,797	5	0	944	944	0
190	Auxiliary Groups	578		83,155	2	3,910	578	578	0
195	Chaplaincy Services	0		0	0	0	0	0	0
200	Medical Library	1,613		146,511	2	18,488	1,613	1,613	0
205	Medical Records	2,990		1,212,692	32	34,495	2,990	2,990	0
210	Medical Staff	707		201,433	5	4,413	707	707	0
220	Social Services	1,403		666,362	0	4,965	1,403	1,403	0
225	Insurance-Profesional Liability	0		1,460,662	0	0	0	0	0
230	Admitting	4,007		956,488	27	42,451	4,007	4,007	0
245	Other Unassigned Costs	0		0	0	0	0	0	0
250	Nursing Administration	1,572		998,049	20	41,905	1,572	1,572	0
255	In-Service Ed - Nursing	2,782		403,683	7	4,455	2,782	2,782	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTICAL BASI
FPE: 12-31-86

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies Allocation	Square Feet Serviced	Square Feet	Meals Served
260	Central Services	0	1,070,687	0	0	0	0	0
265	Pharmacy	0	818,539	0	0	0	0	0
270	Research Adm. Office	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0
310	Medical Post Grad Ed	0	0	0	0	0	0	0
315	Other Education Activities	0	0	0	0	0	0	0
320	Paramedical Education	1,152	1,290,714	0	89,190	1,152	1,152	0
		0	0	0	0	0	0	0
	DAILY HOSPITAL SERVICES	0	0	0	0	0	0	0
505	Med/Surg Acute	0	0	0	0	0	0	0
510	Pediatric Acute	22,089	8,179,674	180	260,950	22,089	22,089	67,293
515	Psychiatric Acute	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6,306	3,246,878	69	129,929	6,306	6,306	3,132
560	Neonatal Intensive Care	14,664	8,796,961	186	436,450	14,664	14,664	15
565	Burn Care	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	ANCILLARY SERVICES	0	0	0	0	0	0	0
640	Emergency Room	5,427	1,526,164	39	126,993	5,427	5,427	0
645	Psychiatric ER's	0	0	0	0	0	0	0
650	Clinics	11,083	1,908,835	41	71,292	11,083	11,083	0
665	Surgical Day Care	686	193,211	4	4,449	686	686	0
675	Ambulance	0	0	0	0	0	0	0
690	Home Health Services	676	17,066	2	1,458	676	676	0
720	Labor & Delivery	0	0	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTICAL BASI
FPE: 12-31-86

Line No.	COST CENTER	Square Feet		Accumulated Costs	Hospital FTE	Supplies Allocation	Square Feet Serviced	Square Feet	Meals Served
725	Surgery & Recovery	10,618		2,105,534	36	318,177	10,618	10,618	0
740	Anesthesiology	0		207,630	1	148,124	0	0	0
745	Central Svcs & Supply	0		1,595,322	26	1,595,322	0	0	0
765	Pharmacy	0		1,642,830	21	1,642,830	0	0	0
775	Lab - Clinical	4,205		2,967,840	50	788,021	4,205	4,205	0
780	Lab - Pathological	1,410		135,100	3	10,801	1,410	1,410	0
785	Lab - Other	0		0	0	0	0	0	0
790	Blood Bank	211		398,034	7	98,279	211	211	0
800	Electrocardiology	3,781		659,535	10	63,973	3,781	3,781	0
805	Cardiac Cath Lab	0		0	0	0	0	0	0
810	Radiology - Diagnostic	9,220		1,822,602	30	141,266	9,220	9,220	0
815	CT Scan	0		0	0	0	0	0	0
820	Radiology - Therapeutic	0		0	0	0	0	0	0
825	Nuclear Medicine	442		38,698	0	21,724	442	442	0
830	Inhalation Therapy	2,248		3,444,516	76	460,633	2,248	2,248	0
835	Lab - Pulmonary Function	1,656		356,069	7	25,098	1,656	1,656	0
845	Electromyography	0		0	0	0	0	0	0
850	Electroencephalography	664		207,390	5	8,479	664	664	0
855	Physical Therapy	1,967		454,204	11	11,520	1,967	1,967	0
860	Occupational Therapy	488		255,276	6	14,788	488	488	0
880	Other Physical Medicine	1,083		172,147	4	8,125	1,083	1,083	0
890	Dialysis	0		0	0	0	0	0	0
900	Other Ancillary Services	16,206		2,505,925	44	68,448	16,206	16,206	0
		0		0	0	0	0	0	0
		0		0	0	0	0	0	0
910	Non-Operating Cost Centers	7,683		4,707,690	0	0	7,683	7,683	0
991	Total Stats Units(lines 005-910	188,200		68,018,999	1,096	7,228,389	159,284	147,100	70,440
				5,410,425					
				73,429,424					

Adjusted to
Exclude Depreciation,
Interest,& Insurance

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTICAL BASI
FPE: 12-31-86

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Costed Requis.	Pharmacy Costed Requis.	Medical Education	Gross Patient Revenue
5	Interest-Other	0	0	0	0	0	0	0
10	Insurance-Other	0	0	0	0	0	0	0
15	Licenses and Taxes	0	0	0	0	0	0	0
20	Depreciation and Amortization	0	0	0	0	0	0	0
25	Leases and Rental	0	0	0	0	0	0	0
30	Interest-Working Capital	0	0	0	0	0	0	0
35	Hospital Administration	0	0	0	0	0	0	0
40	Governing Board Expense	0	0	0	0	0	0	0
45	Public Relations	0	0	0	0	0	0	0
55	Management Engineering	0	0	0	0	0	0	0
60	Other Administrative Services	0	0	0	0	0	0	0
65	General Accounting	0	0	0	0	0	0	0
70	Communications	0	0	0	0	0	0	0
75	Other Fiscal services	0	0	0	0	0	0	0
80	Printing and Duplicating	0	0	0	0	0	0	0
85	Personnel	0	0	0	0	0	0	0
90	Employee Medical Serv Admin	0	0	0	0	0	0	0
95	Employee Benefits (non-payroll)	0	0	0	0	0	0	0
100	Cafeteria	0	0	0	0	0	0	0
105	Purchasing and Stores	0	0	0	0	0	0	0
110	Housekeeping	0	0	0	0	0	0	0
115	Grounds	0	0	0	0	0	0	0
120	Security	0	0	0	0	0	0	0
125	Parking	0	0	0	0	0	0	0
130	Plant Operations	0	0	0	0	0	0	0
135	Plant Maintenance	0	0	0	0	0	0	0
140	Other General Services	0	0	0	0	0	0	0
145	Employee Housing	0	0	0	0	0	0	0
160	Dietary	0	0	0	0	0	0	0
165	Laundry and Linen	0	0	0	0	0	0	0
170	Patient Accounting	0	0	0	0	0	0	0
175	Data Processing	0	0	0	0	0	0	0
185	Credit and Collections	0	0	0	0	0	0	0
190	Auxiliary Groups	0	0	0	0	0	0	0
195	Chaplaincy Services	0	0	0	0	0	0	0
200	Medical Library	0	0	0	0	0	0	0
205	Medical Records	0	0	0	0	0	0	0
210	Medical Staff	0	0	0	0	0	0	0
220	Social Services	0	0	0	0	0	0	0
225	Insurance-Profesional Liability	0	0	0	0	0	0	0
230	Admitting	0	0	0	0	0	0	0
245	Other Unassigned Costs	0	0	0	0	0	0	0
250	Nursing Administration	0	0	0	0	0	0	0
255	In-Service Ed - Nursing	0	0	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTICAL BASI
FPE: 12-31-86

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Costed Requis.	Pharmacy Costed Requis.	Medical Education	Gross Patient Revenue
260	Central Services	0	0	0	0	0	0	0
265	Pharmacy	0	0	0	8,489	0	0	0
270	Research Adm. Office	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0
310	Medical Post Grad Ed	0	0	0	0	0	0	0
315	Other Education Activities	0	0	0	0	0	0	0
320	Paramedical Education	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	DAILY HOSPITAL SERVICES	0	0	0	0	0	0	0
505	Med/Surg Acute	0	0	0	0	0	0	0
510	Pediatric Acute	80,767	18,016,455	141	3,261	17,974	47	18,016,455
515	Psychiatric Acute	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0
555	Pediatric Intensive Care	13,080	5,150,080	55	4,550	12,465	0	5,150,080
560	Neonatal Intensive Care	27,557	18,346,200	154	2,488	41,742	0	18,346,200
565	Burn Care	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	ANCILLARY SERVICES	0	0	0	0	0	0	0
640	Emergency Room	5,901	2,968,357	22	0	29,660	0	2,968,357
6[illegible]	[illegible]c ER's	0	0	0	0	0	0	0
[illegible]	[illegible]	4,627	1,180,005	12	0	0	0	1,180,005
665	Surgical Day Care	0	354,660	2	0	11,800	0	354,660
675	Ambulance	0	0	0	0	0	0	0
690	Home Health Services	0	72,952	0	0	0	0	72,952
720	Labor & Delivery	0	0	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTICAL BASI
FPE: 12-31-86

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Costed Requis.	Pharmacy Costed Requis.	Medical Education	Gross Patient Revenue
725	Surgery & Recovery	15,257	3,921,613	21	12,073	43,356	5	3,921,613
740	Anesthesiology	0	531,452	0	0	65,100	4	531,452
745	Central Svcs & Supply	0	9,137,694	9	1,522,315	1,860	0	9,137,694
765	Pharmacy	0	10,923,892	0	0	0	0	10,923,892
775	Lab - Clinical	0	9,453,065	5	0	2,805	0	9,453,065
780	Lab - Pathological	0	235,790	1	0	0	0	235,790
785	Lab - Other	0	0	0	0	0	0	0
790	Blood Bank	0	1,222,779	1	0	0	0	1,222,779
800	Electrocardiology	122	1,341,592	0	0	383	0	1,341,592
805	Cardiac Cath Lab	0	0	0	0	0	0	0
810	Radiology - Diagnostic	3,511	5,207,242	1	0	864	0	5,207,242
815	CT Scan	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0
825	Nuclear Medicine	0	207,825	0	0	0	0	207,825
830	Inhalation Therapy	0	15,297,437	1	0	53,837	0	15,297,437
835	Lab - Pulmonary Function	394	350,078	0	0	0	0	350,078
845	Electromyography	0	0	0	0	0	0	0
850	Electroencephalography	682	324,493	0	0	0	0	324,493
855	Physical Therapy	1,936	809,065	1	0	0	1	809,065
860	Occupational Therapy	0	454,805	0	0	0	0	454,805
880	Other Physical Medicine	0	0	0	0	0	0	0
890	Dialysis	0	0	0	0	0	0	0
900	Other Ancillary Services	1,097	2,665,221	0	0	76	6	2,665,221
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
910	Non-Operating Cost Centers	0	0	0	0	0	0	0
991	Total Stats Units(lines 005-910	154,931	108,172,752	426	1,553,176	281,922	63	108,172,752

CHILDREN'S HOSPITAL

TOTAL HOSPITAL EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	RECLASS COMP.	PROF FEES	PURCH SERVICE	SUPPLIES	DEPRECIATION	OTHER DIRECT	(To Schedule A) TOTAL
5	Interest-Other	8860	0	0	0	0	0	0	0	1,718,602	1,718,602
10	Insurance-Other	8840	0	0	0	0	0	0	0	765,545	765,545
15	Licenses and Taxes	8850	0	0	0	0	0	0	0	31,511	31,511
20	Depreciation and Amortization	8810	0	0	0	0	0	0	2,235,494	0	2,235,494
25	Leases and Rental	8820	0	0	0	0	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0	0	0	0	0
35	Hospital Administration	8610	186,936	184,431	916,965	575,343	865,133	96,205	41,310	249,131	3,115,454
40	Governing Board Expense	8620	0	0	0	0	0	0	0	0	0
45	Public Relations	8630	75,586	46,506	40,056	69,980	534,802	18,328	2,784	9,761	797,803
55	Management Engineering	8640	0	0	0	0	0	0	0	0	0
60	Other Administrative Services	8750	0	0	0	0	0	0	0	0	0
65	General Accounting	8510	471,750	177,381	0	10,727	114,505	38,084	9,165	2,029	823,641
70	Communications	8520	200,730	87,381	24,283	0	10,173	13,478	20,114	252,709	608,868
75	Other Fiscal services	8570	0	0	0	0	0	0	0	0	0
80	Printing and Duplicating	8310	0	823	0	0	4,559	37,554	911	109,832	153,679
85	Personnel	8650	134,501	80,833	103,264	165,219	73,628	19,228	5,528	13,069	595,270
90	Employee Medical Serv Admin	8660	100,691	59,778	70,898	35,968	95,223	16,636	0	5,626	384,820
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0	0	0	0	0
100	Cafeteria	8330	421,268	193,235	0	0	11,958	257,552	10,916	1,005	895,934
105	Purchasing and Stores	8420	67,973	54,060	64,092	0	35,092	18,850	24,955	42,981	308,003
110	Housekeeping	8460	1,052,075	447,560	0	0	106,484	154,768	5,692	1,536	1,768,115
115	Grounds	8430	0	0	0	0	0	0	0	0	0
120	Security	8440	87,320	35,581	0	0	434,904	22,912	28,125	15,183	624,025
125	Parking	8450	0	0	0	0	0	0	0	0	0
130	Plant Operations	8470	0	0	0	0	3,292	204	0	787,117	790,613
135	Plant Maintenance	8480	675,310	271,598	0	0	166,584	92,137	23,060	3,627	1,232,316
140	Other General Services	8370	0	0	0	0	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0	0	0	0	0
160	Dietary	8320	96,260	44,155	0	0	2,732	58,851	3,608	230	205,836
165	Laundry and Linen	8350	25,054	12,960	0	0	154,378	118,166	1,258	0	311,816
170	Patient Accounting	8530	672,898	304,702	0	0	499,663	54,141	17,409	15,258	1,564,071
175	Data Processing	8540	241,451	112,544	77,446	0	421,048	25,809	254,599	43,648	1,176,545
185	Credit and Collections	8550	88,992	19,693	0	0	294,281	0	0	0	402,966
190	Auxiliary Groups	8670	17,680	17,343	26,746	0	202	3,910	422	2,260	68,563
195	Chaplaincy Services	8680	0	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL

TOTAL HOSPITAL EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	RECLASS COMP.	PROF FEES	PURCH SERVICE	SUPPLIES	DEPRECIATION	OTHER DIRECT	(To Schedule A TOTAL
5	Interest-Other	8860	0	0	0	0	0	0	0	1,718,602	1,718,602
10	Insurance-Other	8840	0	0	0	0	0	0	0	765,545	765,545
15	Licenses and Taxes	8850	0	0	0	0	0	0	0	31,511	31,511
20	Depreciation and Amortization	8810	0	0	0	0	0	0	2,235,494	0	2,235,494
25	Leases and Rental	8820	0	0	0	0	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0	0	0	0	0
35	Hospital Administration	8610	186,936	184,431	916,965	575,343	865,133	96,205	41,310	249,131	3,115,454
40	Governing Board Expense	8620	0	0	0	0	0	0	0	0	0
45	Public Relations	8630	75,586	46,506	40,056	69,980	534,802	18,328	2,784	9,761	797,803
55	Management Engineering	8640	0	0	0	0	0	0	0	0	0
60	Other Administrative Services	8750	0	0	0	0	0	0	0	0	0
65	General Accounting	8510	471,750	177,381	0	10,727	114,505	38,084	9,165	2,029	823,641
70	Communications	8520	200,730	87,381	24,283	0	10,173	13,478	20,114	252,709	608,868
75	Other Fiscal services	8570	0	0	0	0	0	0	0	0	0
80	Printing and Duplicating	8310	0	823	0	0	4,559	37,554	911	109,832	153,679
85	Personnel	8650	134,501	80,833	103,264	165,219	73,628	19,228	5,528	13,069	595,270
90	Employee Medical Serv Admin	8660	100,691	59,778	70,898	35,968	95,223	16,636	0	5,626	384,820
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0	0	0	0	0
100	Cafeteria	8330	421,268	193,235	0	0	11,958	257,552	10,916	1,005	895,934
105	Purchasing and Stores	8420	67,973	54,060	64,092	0	35,092	18,850	24,955	42,981	308,003
110	Housekeeping	8460	1,052,075	447,560	0	0	106,484	154,768	5,692	1,536	1,768,115
115	Grounds	8430	0	0	0	0	0	0	0	0	0
120	Security	8440	87,320	35,581	0	0	434,904	22,912	28,125	15,183	624,025
125	Parking	8450	0	0	0	0	0	0	0	0	0
130	Plant Operations	8470	0	0	0	0	3,292	204	0	787,117	790,613
135	Plant Maintenance	8480	675,310	271,598	0	0	166,584	92,137	23,060	3,627	1,232,316
140	Other General Services	8370	0	0	0	0	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0	0	0	0	0
160	Dietary	8320	96,260	44,155	0	0	2,732	58,851	3,608	230	205,836
165	Laundry and Linen	8350	25,054	12,960	0	0	154,378	118,166	1,258	0	311,816
170	Patient Accounting	8530	672,898	304,702	0	0	499,663	54,141	17,409	15,258	1,564,071
175	Data Processing	8540	241,451	112,544	77,446	0	421,048	25,809	254,599	43,648	1,176,545
185	Credit and Collections	8550	88,992	19,693	0	0	294,281	0	0	0	402,966
190	Auxiliary Groups	8670	17,680	17,343	26,746	0	202	3,910	422	2,260	68,563
195	Chaplaincy Services	8680	0	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL

TOTAL HOSPITAL EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	RECLASS COMP.	PROF FEES	PURCH SERVICE	SUPPLIES	DEPRECIATION	OTHER DIRECT	(To Schedule A TOTAL
200	Medical Library	8690	49,100	15,098	0	0	14,053	18,488	4,014	5,037	105,790
205	Medical Records	8700	476,190	255,432	192,020	0	160,830	34,495	11,339	6,903	1,137,209
210	Medical Staff	8710	93,577	46,884	28,952	0	5,742	4,413	718	3,299	183,585
220	Social Services	8360	459,554	158,896	0	0	0	4,965	1,678	5,850	630,943
225	Insurance-Profesional Liability	8830	0	0	0	0	0	0	0	1,460,662	1,460,662
230	Admitting	8560	516,365	211,990	0	0	69,180	42,451	10,579	4,765	855,330
245	Other Unassigned Costs	8890	0	0	0	0	0	0	0	0	0
250	Nursing Administration	8720	410,857	208,924	178,713	27,249	77,035	41,905	5,870	14,111	964,664
255	In-Service Ed - Nursing	8740	170,142	67,581	41,738	0	44,128	4,455	1,601	3,806	333,451
260	Central Services	7051	486,057	207,723	0	0	24,071	0	54,825	298,011	1,070,687
265	Pharmacy	7171	603,588	192,194	0	0	6,839	0	4,087	11,831	818,539
270	Research Adm. Office	8010	0	0	0	0	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0	0	0	0	0
310	Paramedical Education	8250	0	0	0	0	0	0	0	0	0
315	Other Education Activities	8270	0	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	8240	259,551	458,290	151,328	43,660	179,179	89,190	8,395	72,038	1,261,631
350	Cafeteria Sales		0	0	0	0	0	0	0	0	0
355	Laundry & Linen		0	0	0	0	0	0	0	0	0
360	Social Services Revenue		0	0	0	0	0	0	0	0	0
365	Employee housing		0	0	0	0	0	0	0	0	0
375	Parking Revenue		0	0	0	0	0	0	0	0	0
380	Janitorial & Maintenance		0	0	0	0	0	0	0	0	0
385	Date Processing		0	0	0	0	0	0	0	0	0
390	Purchasing/Stores Services		0	0	0	0	0	0	0	0	0
395	Medical Records/Abstract Sales		0	0	0	0	0	0	0	0	0
400	Management Services		0	0	0	0	0	0	0	0	0
415	Trans. for Operations		0	0	0	0	0	0	0	0	0
420	Other Cost Recoveries		0	0	0	0	0	0	0	0	0
505	Med/Surg Acute	6080	0	0	0	0	0	0	0	0	0
510	Pediatric Acute	6120	5,523,347	1,771,127	0	0	13,851	260,950	35,454	17,303	7,622,032

CHILDREN'S HOSPITAL

TOTAL HOSPITAL EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	RECLASS COMP.	PROF FEES	PURCH SERVICE	SUPPLIES	DEPRECIATION	OTHER DIRECT	(To Schedule A TOTAL
515	Psychiatric Acute	6140	0	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	7250	0	0	0	0	0	0	0	0	0
525	Obstetrics Acute	6160	0	0	0	0	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6040	2,192,292	703,003	0	0	24,504	129,929	71,426	7,665	3,128,819
560	Neonatal Intensive Care	6090	5,893,474	1,966,729	0	110	10,791	436,450	113,255	5,956	8,426,765
565	Burn Care	6070	0	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0	0	0	0	0
595	Psychiatric Long-term		0	0	0	0	0	0	0	0	0
600	Intermediate Care		0	0	0	0	0	0	0	0	0
615	Residential		0	0	0	0	0	0	0	0	0
625	Other Daily Services		0	0	0	0	0	0	0	0	0
640	Emergency Room	7230	1,091,564	407,331	0	0	33,840	126,993	18,748	51,604	1,730,080
645	Psychiatric ER's	7250	0	0	0	0	0	0	0	0	0
650	Clinics	7260	977,227	465,734	0	0	48,563	71,292	24,921	41,305	1,629,042
665	Surgical Day Care	7030	112,779	39,677	0	0	13,369	4,449	4,581	1,038	175,893
675	Ambulance	7240	0	0	0	0	0	0	0	0	0
690	Home Health Services	7400	0	0	0	0	0	0	0	0	0
720	Labor & Delivery	7010	0	0	0	0	0	0	0	0	0
725	Surgery & Recovery	7020	992,097	339,458	0	0	52,142	318,177	137,098	8,389	1,847,361
740	Anesthesiology	7040	18,696	8,949	0	0	5,451	148,124	25,290	1,120	207,630
745	Central Svcs & Supply	7050	0	0	0	0	0	1,595,322	0	0	1,595,322
765	Pharmacy	7170	0	0	0	0	0	1,642,830	0	0	1,642,830
775	Lab - Clinical	7060	1,337,930	500,398	0	0	131,078	788,021	93,228	11,029	2,861,684
780	Lab - Pathological	7070	40,454	28,664	0	0	4,195	10,801	11,105	4,285	99,504
785	Lab - Other	7090	0	0	0	0	0	0	0	0	0
790	Blood Bank	7100	224,348	54,770	0	0	8,540	98,279	5,866	904	392,707
800	Electrocardiology	7110	209,189	71,678	0	15,000	43,999	63,973	153,889	6,355	564,083

CHILDREN'S HOSPITAL

TOTAL HOSPITAL EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	RECLASS COMP.	PROF FEES	PURCH SERVICE	SUPPLIES	DEPRECIATION	OTHER DIRECT	(To Schedule A TOTAL
805	Cardiac Cath Lab	7440	0	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	7140	745,221	260,209	0	0	203,120	141,266	133,538	108,546	1,591,900
815	CT Scan	7420	0	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	7150	0	0	0	0	0	0	0	0	0
825	Nuclear Medicine	7160	0	0	0	0	5,511	21,724	0	305	27,540
830	Inhalation Therapy	7180	2,073,025	576,258	0	0	96,323	460,633	132,394	49,132	3,387,765
835	Lab - Pulmonary Function	7080	170,687	66,967	0	0	12,057	25,098	35,603	3,851	314,263
845	Electromyography	7120	0	0	0	0	0	0	0	0	0
850	Electroencephalography	7130	115,217	45,133	0	0	7,368	8,479	12,631	1,799	190,627
855	Physical Therapy	7200	282,294	103,183	0	0	1,960	11,520	3,268	2,322	404,547
860	Occupational Therapy	7210	173,471	48,861	0	0	2,418	14,788	990	2,428	242,956
880	Other Physical Medicine	7220	97,405	36,632	0	0	408	8,125	684	1,552	144,806
890	Dialysis	7190	0	0	0	0	0	0	0	0	0
900	Other Ancillary Services	7410	1,271,842	470,740	0	11,670	164,538	68,448	81,770	27,793	2,096,801
910	Non-Operating Cost Centers		0	0	0	0	0	0	0	0	0
			31,684,015	11,939,077	1,916,501	954,926	5,293,724	7,742,846	3,884,195	6,311,654	69,726,938

CHILDREN'S HOSPITAL

TRAUMA SPECIFIC COSTS

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
5	Interest-Other	8860	0		0	0	0	0		0
10	Insurance-Other	8840	0		0	0	0	0		0
15	Licenses and Taxes	8850	0		0	0	0	0		0
20	Depreciation and Amortization	8810	0		0	0	0	0		0
25	Leases and Rental	8820	0		0	0	0	0		0
30	Interest-Working Capital	8860	0		0	0	0	0		0
35	Hospital Administration	8610	17,876		346,291	46,000	780	0		410,947
40	Governing Board Expense	8620	0		0	0	0	0		0
45	Public Relations	8630	0		0	0	0	0		0
55	Management Engineering	8640	0		0	0	0	0		0
60	Other Administrative Services	8750	0		0	0	0	0		0
65	General Accounting	8510	0		0	0	0	0		0
70	Communications	8520	0		0	0	0	0		0
75	Other Fiscal services	8570	0		0	0	0	0		0
80	Printing and Duplicating	8310	0		0	0	0	0		0
85	Personnel	8650	0		0	0	0	0		0
90	Employee Medical Serv Admin	8660	0		0	0	0	0		0
95	Employee Benefits (non-payroll)	8880	0		0	0	0	0		0
100	Cafeteria	8330	0		0	0	0	0		0
105	Purchasing and Stores	8420	0		0	0	0	0		0
110	Housekeeping	8460	0		0	0	0	0		0
115	Grounds	8430	0		0	0	0	0		0
120	Security	8440	0		0	0	0	0		0
125	Parking	8450	0		0	0	0	0		0
130	Plant Operations	8470	0		0	0	0	0		0
135	Plant Maintenance	8480	0		0	0	0	0		0
140	Other General Services	8370	0		0	0	0	0		0
145	Employee Housing	8380	0		0	0	0	0		0
160	Dietary	8320	0		0	0	0	0		0
165	Laundry and Linen	8350	0		0	0	0	0		0
170	Patient Accounting	8530	0		0	0	0	0		0
175	Data Processing	8540	0		0	0	0	0		0
185	Credit and Collections	8550	0		0	0	0	0		0
190	Auxiliary Groups	8670	0		0	0	0	0		0
195	Chaplaincy Services	8680	0		0	0	0	0		0

CHILDREN'S HOSPITAL
TRAUMA SPECIFIC COSTS
PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
200	Medical Library	8690	0		0	0	0	0		0
205	Medical Records	8700	0		0	0	0	0		0
210	Medical Staff	8710	0		0	0	0	0		0
220	Social Services	8360	0		0	0	0	0		0
225	Insurance-Profesional Liability	8830	0		0	0	0	0		0
230	Admitting	8560	0		0	0	0	0		0
245	Other Unassigned Costs	8890	0		0	0	0	0		0
250	Nursing Administration	8720	6,300		0	0	0	0		6,300
255	In-Service Ed - Nursing	8740	0		0	0	0	0		0
260	Central Services	7051	0		0	0	0	0		0
265	Pharmacy	7171	0		0	0	0	0		0
270	Research Adm. Office	8010	0		0	0	0	0		0
275	Research Projects	8020	0		0	0	0	0		0
280	Other Research	8030	0		0	0	0	0		0
290	Education Adm. Office	8210	0		0	0	0	0		0
295	Student Housing	8260	0		0	0	0	0		0
300	LVN Program	8230	0		0	0	0	0		0
305	School of Nursing	8220	0		0	0	0	0		0
310	Paramedical Education	8250	0		0	0	0	0		0
315	Other Education Activities	8270	0		0	0	0	0		0
320	Medical Post Grad Ed	8240	0		0	0	0	0		0
350	Cafeteria Sales		0		0	0	0	0		0
355	Laundry & Linen		0		0	0	0	0		0
360	Social Services Revenue		0		0	0	0	0		0
365	Employee housing		0		0	0	0	0		0
375	Parking Revenue		0		0	0	0	0		0
380	Janitorial & Maintenance		0		0	0	0	0		0
385	Date Processing		0		0	0	0	0		0
390	Purchasing/Stores Services		0		0	0	0	0		0
395	Medical Records/Abstract Sales		0		0	0	0	0		0
400	Management Services		0		0	0	0	0		0
415	Trans. for Operations		0		0	0	0	0		0
420	Other Cost Recoveries		0		0	0	0	0		0
505	Med/Surg Acute	6080	0		0	0	0	0		0
510	Pediatric Acute	6120	0		0	0	0	0		0

CHILDREN'S HOSPITAL
TRAUMA SPECIFIC COSTS
PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
515	Psychiatric Acute	6140	0		0	0	0	0		0
520	Psychiatric Acute-Adol/Pediatri	7250	0		0	0	0	0		0
525	Obstetrics Acute	6160	0		0	0	0	0		0
530	Rehabilitation Care	6340	0		0	0	0	0		0
535	Definative Observation	6030	0		0	0	0	0		0
540	Other Acute Care	6180	0		0	0	0	0		0
545	Med/Surg Intensive Care	6010	0		0	0	0	0		0
550	Coronary Intensive Care	6020	0		0	0	0	0		0
555	Pediatric Intensive Care	6040	41,137		0	0	0	0		41,137
560	Neonatal Intensive Care	6090	0		0	0	0	0		0
565	Burn Care	6070	0		0	0	0	0		0
570	Psychiatric Isolation	6050	0		0	0	0	0		0
575	Other Intensive Care	6060	0		0	0	0	0		0
580	Nursery Acute	6170	0		0	0	0	0		0
585	Skilled Nursing	6200	0		0	0	0	0		0
595	Psychiatric Long-term		0		0	0	0	0		0
600	Intermediate Care		0		0	0	0	0		0
615	Residential		0		0	0	0	0		0
625	Other Daily Services		0		0	0	0	0		0
640	Emergency Room	7230	9,575		300,500	22,531	1,374	6,941		340,921
645	Psychiatric ER's	7250	0		0	0	0	0		0
650	Clinics	7260	0		0	0	0	0		0
665	Surgical Day Care	7030	0		0	0	0	0		0
675	Ambulance	7240	0		0	0	0	0		0
690	Home Health Services	7400	0		0	0	0	0		0
720	Labor & Delivery	7010	0		0	0	0	0		0
725	Surgery & Recovery	7020	9,881		0	0	0	0		9,881
740	Anesthesiology	7040	0		0	0	0	0		0
745	Central Svcs & Supply	7050	0		0	0	0	0		0
765	Pharmacy	7170	0		0	0	0	0		0
775	Lab - Clinical	7060	0		0	0	0	0		0
780	Lab - Pathological	7070	0		0	0	0	0		0
785	Lab - Other	7090	0		0	0	0	0		0
790	Blood Bank	7100	0		0	0	0	0		0
800	Electrocardiology	7110	0		0	0	0	0		0

CHILDREN'S HOSPITAL
TRAUMA SPECIFIC COSTS
PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
805	Cardiac Cath Lab	7440	0		0	0	0	0		0
810	Radiology - Diagnostic	7140	0		0	0	0	2,059		2,059
815	CT Scan	7420	0		0	0	0	0		0
820	Radiology - Therapeutic	7150	0		0	0	0	0		0
825	Nuclear Medicine	7160	0		0	0	0	0		0
830	Inhalation Therapy	7180	0		0	0	0	0		0
835	Lab - Pulmonary Function	7080	0		0	0	0	0		0
845	Electromyography	7120	0		0	0	0	0		0
850	Electroencephalography	7130	0		0	0	0	0		0
855	Physical Therapy	7200	0		0	0	0	0		0
860	Occupational Therapy	7210	0		0	0	0	0		0
880	Other Physical Medicine	7220	0		0	0	0	0		0
890	Dialysis	7190	0		0	0	0	0		0
900	Other Ancillary Services	7410	0		0	0	0	0		0
910	Non-Operating Cost Centers									0
=			84,769	0	646,791	68,531	2,154	9,000	0	811,245

CHILDREN'S HOSPITAL

ADJUSTED DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR	OTHER DIRECT	(To Schedule A) TOTAL
5	Interest-Other	8860	0	0	0	0	0	0	1,718,602	1,718,602
10	Insurance-Other	8840	0	0	0	0	0	0	765,545	765,545
15	Licenses and Taxes	8850	0	0	0	0	0	0	31,511	31,511
20	Depreciation and Amortization	8810	0	0	0	0	0	2,235,494	0	2,235,494
25	Leases and Rental	8820	0	0	0	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0	0	0	0
35	Hospital Administration	8610	169,060	184,431	1,146,017	819,133	95,425	41,310	249,131	2,704,507
40	Governing Board Expense	8620	0	0	0	0	0	0	0	0
45	Public Relations	8630	75,586	46,506	110,036	534,802	18,328	2,784	9,761	797,803
55	Management Engineering	8640	0	0	0	0	0	0	0	0
60	Other Administrative Services	8750	0	0	0	0	0	0	0	0
65	General Accounting	8510	471,750	177,381	10,727	114,505	38,084	9,165	2,029	823,641
70	Communications	8520	200,730	87,381	24,283	10,173	13,478	20,114	252,709	608,868
75	Other Fiscal services	8570	0	0	0	0	0	0	0	0
80	Printing and Duplicating	8310	0	823	0	4,559	37,554	911	109,832	153,679
85	Personnel	8650	134,501	80,833	268,483	73,628	19,228	5,528	13,069	595,270
90	Employee Medical Serv Admin	8660	100,691	59,778	106,866	95,223	16,636	0	5,626	384,820
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0	0	0	0
100	Cafeteria	8330	421,268	193,235	0	11,958	257,552	10,916	1,005	895,934
105	Purchasing and Stores	8420	67,973	54,060	64,092	35,092	18,850	24,955	42,981	308,003
110	Housekeeping	8460	1,052,075	447,560	0	106,484	154,768	5,692	1,536	1,768,115
115	Grounds	8430	0	0	0	0	0	0	0	0
120	Security	8440	87,320	35,581	0	434,904	22,912	28,125	15,183	624,025
125	Parking	8450	0	0	0	0	0	0	0	0
130	Plant Operations	8470	0	0	0	3,292	204	0	787,117	790,613
135	Plant Maintenance	8480	675,310	271,598	0	166,584	92,137	23,060	3,627	1,232,316
140	Other General Services	8370	0	0	0	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0	0	0	0
160	Dietary	8320	96,260	44,155	0	2,732	58,851	3,608	230	205,836
165	Laundry and Linen	8350	25,054	12,960	0	154,378	118,166	1,258	0	311,816
170	Patient Accounting	8530	672,898	304,702	0	499,663	54,141	17,409	15,258	1,564,071
175	Data Processing	8540	241,451	112,544	77,446	421,048	25,809	254,599	43,648	1,176,545
185	Credit and Collections	8550	88,992	19,693	0	294,281	0	0	0	402,966
190	Auxiliary Groups	8670	17,680	17,343	26,746	202	3,910	422	2,260	68,563
195	Chaplaincy Services	8680	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL

ADJUSTED DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR	OTHER DIRECT	(To Schedule A) TOTAL
200	Medical Library	8690	49,100	15,098	0	14,053	18,488	4,014	5,037	105,790
205	Medical Records	8700	476,190	255,432	192,020	160,830	34,495	11,339	6,903	1,137,209
210	Medical Staff	8710	93,577	46,884	28,952	5,742	4,413	718	3,299	183,585
220	Social Services	8360	459,554	158,896	0	0	4,965	1,678	5,850	630,943
225	Insurance-Profesional Liability	8830	0	0	0	0	0	0	1,460,662	1,460,662
230	Admitting	8560	516,365	211,990	0	69,180	42,451	10,579	4,765	855,330
245	Other Unassigned Costs	8890	0	0	0	0	0	0	0	0
250	Nursing Administration	8720	404,557	208,924	205,962	77,035	41,905	5,870	14,111	958,364
255	In-Service Ed - Nursing	8740	170,142	67,581	41,738	44,128	4,455	1,601	3,806	333,451
260	Central Services	7051	486,057	207,723	0	24,071	0	54,825	298,011	1,070,687
265	Pharmacy	7171	603,588	192,194	0	6,839	0	4,087	11,831	818,539
270	Research Adm. Office	8010	0	0	0	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0	0	0	0
310	Paramedical Education	8250	0	0	0	0	0	0	0	0
315	Other Education Activities	8270	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	8240	259,551	458,290	194,988	179,179	89,190	8,395	72,038	1,261,631
350	Cafeteria Sales		0	0	0	0	0	0	0	0
355	Laundry & Linen		0	0	0	0	0	0	0	0
360	Social Services Revenue		0	0	0	0	0	0	0	0
365	Employee housing		0	0	0	0	0	0	0	0
375	Parking Revenue		0	0	0	0	0	0	0	0
380	Janitorial & Maintenance		0	0	0	0	0	0	0	0
385	Date Processing		0	0	0	0	0	0	0	0
390	Purchasing/Stores Services		0	0	0	0	0	0	0	0
395	Medical Records/Abstract Sales		0	0	0	0	0	0	0	0
400	Management Services		0	0	0	0	0	0	0	0
415	Trans. for Operations		0	0	0	0	0	0	0	0
420	Other Cost Recoveries		0	0	0	0	0	0	0	0
505	Med/Surg Acute	6080	0	0	0	0	0	0	0	0
510	Pediatric Acute	6120	5,523,347	1,771,127	0	13,851	260,950	35,454	17,303	7,622,032

CHILDREN'S HOSPITAL

ADJUSTED DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR	OTHER DIRECT	(To Schedule A) TOTAL
515	Psychiatric Acute	6140	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	7250	0	0	0	0	0	0	0	0
525	Obstetrics Acute	6160	0	0	0	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6040	2,151,155	703,003	0	24,504	129,929	71,426	7,665	3,087,682
560	Neonatal Intensive Care	6090	5,893,474	1,966,729	110	10,791	436,450	113,255	5,956	8,426,765
565	Burn Care	6070	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0	0	0	0
595	Psychiatric Long-term		0	0	0	0	0	0	0	0
600	Intermediate Care		0	0	0	0	0	0	0	0
615	Residential		0	0	0	0	0	0	0	0
625	Other Daily Services		0	0	0	0	0	0	0	0
640	Emergency Room	7230	1,081,989	407,331	<300,500>	11,309	125,619	11,807	51,604	1,389,159
645	Psychiatric ER's	7250	0	0	0	0	0	0	0	0
650	Clinics	7260	977,227	465,734	0	48,563	71,292	24,921	41,305	1,629,042
665	Surgical Day Care	7030	112,779	39,677	0	13,369	4,449	4,581	1,038	175,893
675	Ambulance	7240	0	0	0	0	0	0	0	0
690	Home Health Services	7400	0	0	0	0	0	0	0	0
720	Labor & Delivery	7010	0	0	0	0	0	0	0	0
725	Surgery & Recovery	7020	982,216	339,458	0	52,142	318,177	137,098	8,389	1,837,480
740	Anesthesiology	7040	18,696	8,949	0	5,451	148,124	25,290	1,120	207,630
745	Central Svcs & Supply	7050	0	0	0	0	1,595,322	0	0	1,595,322
765	Pharmacy	7170	0	0	0	0	1,642,830	0	0	1,642,830
775	Lab - Clinical	7060	1,337,930	500,398	0	131,078	788,021	93,228	11,029	2,861,684
780	Lab - Pathological	7070	40,454	28,664	0	4,195	10,801	11,105	4,285	99,504
785	Lab - Other	7090	0	0	0	0	0	0	0	0
790	Blood Bank	7100	224,348	54,770	0	8,540	98,279	5,866	904	392,707
800	Electrocardiology	7110	209,189	71,678	15,000	43,999	63,973	153,889	6,355	564,083

CHILDREN'S HOSPITAL

ADJUSTED DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR	OTHER DIRECT	(To Schedule A) TOTAL
805	Cardiac Cath Lab	7440	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	7140	745,221	260,209	0	203,120	141,266	131,479	108,546	1,589,841
815	CT Scan	7420	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	7150	0	0	0	0	0	0	0	0
825	Nuclear Medicine	7160	0	0	0	5,511	21,724	0	305	27,540
830	Inhalation Therapy	7180	2,073,025	576,258	0	96,323	460,633	132,394	49,132	3,387,765
835	Lab - Pulmonary Function	7080	170,687	66,967	0	12,057	25,098	35,603	3,851	314,263
845	Electromyography	7120	0	0	0	0	0	0	0	0
850	Electroencephalography	7130	115,217	45,133	0	7,368	8,479	12,631	1,799	190,627
855	Physical Therapy	7200	282,294	103,183	0	1,960	11,520	3,268	2,322	404,547
860	Occupational Therapy	7210	173,471	48,861	0	2,418	14,788	990	2,428	242,956
880	Other Physical Medicine	7220	97,405	36,632	0	408	8,125	684	1,552	144,806
890	Dialysis	7190	0	0	0	0	0	0	0	0
900	Other Ancillary Services	7410	1,271,842	470,740	11,670	164,538	68,448	81,770	27,793	2,096,801
910	Non-Operating Cost Centers		0	0	0	0	0	0	0	0
		0	31,599,246	11,939,077	2,224,636	5,225,193	7,740,692	3,875,195	6,311,654	68,915,693

CHILDREN'S HOSPITAL

FIXED DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
5	Interest-Other	8860	0	0	0	0	0	0	1,718,602	1,718,602
10	Insurance-Other	8840	0	0	0	0	0	0	765,545	765,545
15	Licenses and Taxes	8850	0	0	0	0	0	0	31,511	31,511
20	Depreciation and Amortization	8810	0	0	0	0	0	2,235,494	0	2,235,494
25	Leases and Rental	8820	0	0	0	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0	0	0	0
35	Hospital Administration	8610	169,060	184,431	1,146,017	819,133	95,425	41,310	249,131	2,704,507
40	Governing Board Expense	8620	0	0	0	0	0	0	0	0
45	Public Relations	8630	75,586	46,506	110,036	534,802	18,328	2,784	9,761	797,803
55	Management Engineering	8640	0	0	0	0	0	0	0	0
60	Other Administrative Services	8750	0	0	0	0	0	0	0	0
65	General Accounting	8510	471,750	177,381	10,727	114,505	38,084	9,165	2,029	823,641
70	Communications	8520	164,990	71,823	24,283	10,173	13,478	20,114	252,709	557,569
75	Other Fiscal services	8570	0	0	0	0	0	0	0	0
80	Printing and Duplicating	8310	0	823	0	4,559	37,554	911	109,832	153,679
85	Personnel	8650	125,949	75,694	268,483	73,628	19,228	5,528	13,069	581,579
90	Employee Medical Serv Admin	8660	100,691	59,778	106,866	95,223	16,636	0	5,626	384,820
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0	0	0	0
100	Cafeteria	8330	421,268	193,235	0	11,958	0	10,916	1,005	638,382
105	Purchasing and Stores	8420	67,973	54,060	64,092	35,092	16,965	24,955	42,981	306,118
110	Housekeeping	8460	313,565	133,393	0	106,484	30,954	5,692	1,536	591,623
115	Grounds	8430	0	0	0	0	0	0	0	0
120	Security	8440	87,320	35,581	0	434,904	22,912	28,125	15,183	624,025
125	Parking	8450	0	0	0	0	0	0	0	0
130	Plant Operations	8470	0	0	0	3,292	204	0	787,117	790,613
135	Plant Maintenance	8480	675,310	271,598	0	166,584	92,137	23,060	3,627	1,232,316
140	Other General Services	8370	0	0	0	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0	0	0	0
160	Dietary	8320	49,627	22,764	0	2,732	0	3,608	230	78,962
165	Laundry and Linen	8350	25,054	12,960	0	0	0	1,258	0	39,272
170	Patient Accounting	8530	564,011	255,396	0	499,663	43,313	17,409	15,258	1,395,049
175	Data Processing	8540	231,323	107,823	77,446	421,048	24,519	254,599	43,648	1,160,406
185	Credit and Collections	8550	82,520	18,261	0	294,281	0	0	0	395,062
190	Auxiliary Groups	8670	17,680	17,343	26,746	202	3,910	422	2,260	68,563
195	Chaplaincy Services	8680	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL
FIXED DIRECT EXPENSES
PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
200	Medical Library	8690	49,100	15,098	0	14,053	18,488	4,014	5,037	105,790
205	Medical Records	8700	336,933	180,733	192,020	160,830	27,596	11,339	6,903	916,354
210	Medical Staff	8710	93,577	46,884	28,952	5,742	4,413	718	3,299	183,585
220	Social Services	8360	344,545	119,130	0	0	4,965	1,678	5,850	476,168
225	Insurance-Profesional Liability	8830	0	0	0	0	0	0	730,331	730,331
230	Admitting	8560	513,492	210,810	0	69,180	33,961	10,579	4,765	842,787
245	Other Unassigned Costs	8890	0	0	0	0	0	0	0	0
250	Nursing Administration	8720	404,557	208,924	205,962	77,035	41,905	5,870	14,111	958,364
255	In-Service Ed - Nursing	8740	170,142	67,581	41,738	44,128	4,455	1,601	3,806	333,451
260	Central Services	7051	227,243	97,115	0	24,071	0	54,825	149,006	552,260
265	Pharmacy	7171	603,588	192,194	0	6,155	0	4,087	11,831	817,855
270	Research Adm. Office	8010	0	0	0	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0	0	0	0
310	Paramedical Education	8250	0	0	0	0	0	0	0	0
315	Other Education Activities	8270	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	8240	230,293	406,630	97,494	89,590	44,595	8,395	36,019	913,015
350	Cafeteria Sales		0	0	0	0	0	0	0	0
355	Laundry & Linen		0	0	0	0	0	0	0	0
360	Social Services Revenue		0	0	0	0	0	0	0	0
365	Employee housing		0	0	0	0	0	0	0	0
375	Parking Revenue		0	0	0	0	0	0	0	0
380	Janitorial & Maintenance		0	0	0	0	0	0	0	0
385	Date Processing		0	0	0	0	0	0	0	0
390	Purchasing/Stores Services		0	0	0	0	0	0	0	0
395	Medical Records/Abstract Sales		0	0	0	0	0	0	0	0
400	Management Services		0	0	0	0	0	0	0	0
415	Trans. for Operations		0	0	0	0	0	0	0	0
420	Other Cost Recoveries		0	0	0	0	0	0	0	0
505	Med/Surg Acute	6080	0	0	0	0	0	0	0	0
510	Pediatric Acute	6120	815,072	261,362	0	0	0	35,454	17,303	1,129,191

CHILDREN'S HOSPITAL

FIXED DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
515	Psychiatric Acute	6140	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	7250	0	0	0	0	0	0	0	0
525	Obstetrics Acute	6160	0	0	0	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6040	418,881	136,891	0	0	0	71,426	7,665	634,864
560	Neonatal Intensive Care	6090	917,202	306,082	110	10,791	0	113,255	5,956	1,353,396
565	Burn Care	6070	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0	0	0	0
595	Psychiatric Long-term		0	0	0	0	0	0	0	0
600	Intermediate Care		0	0	0	0	0	0	0	0
615	Residential		0	0	0	0	0	0	0	0
625	Other Daily Services		0	0	0	0	0	0	0	0
640	Emergency Room	7230	867,724	326,668	<300,500>	2,262	0	11,807	51,604	959,564
645	Psychiatric ER's	7250	0	0	0	0	0	0	0	0
650	Clinics	7260	714,733	340,633	0	48,563	0	24,921	41,305	1,170,155
665	Surgical Day Care	7030	112,779	39,677	0	13,369	0	4,581	1,038	171,444
675	Ambulance	7240	0	0	0	0	0	0	0	0
690	Home Health Services	7400	0	0	0	0	0	0	0	0
720	Labor & Delivery	7010	0	0	0	0	0	0	0	0
725	Surgery & Recovery	7020	196,567	67,934	0	31,285	0	137,098	8,389	441,274
740	Anesthesiology	7040	3,691	1,767	0	0	0	25,290	560	31,308
745	Central Svcs & Supply	7050	0	0	0	0	0	0	0	0
765	Pharmacy	7170	0	0	0	0	0	0	0	0
775	Lab - Clinical	7060	1,134,539	424,328	0	0	0	93,228	5,515	1,657,609
780	Lab - Pathological	7070	39,989	28,334	0	0	0	11,105	4,285	83,713
785	Lab - Other	7090	0	0	0	0	0	0	0	0
790	Blood Bank	7100	224,348	54,770	0	0	0	5,866	904	285,888
800	Electrocardiology	7110	29,240	10,019	15,000	43,999	0	153,889	6,355	258,502

CHILDREN'S HOSPITAL
FIXED DIRECT EXPENSES
PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
805	Cardiac Cath Lab	7440	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	7140	232,989	81,353	0	0	0	131,479	54,273	500,093
815	CT Scan	7420	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	7150	0	0	0	0	0	0	0	0
825	Nuclear Medicine	7160	0	0	0	0	0	0	305	305
830	Inhalation Therapy	7180	504,507	140,242	0	0	0	132,394	49,132	826,275
835	Lab - Pulmonary Function	7080	143,492	56,297	0	0	0	35,603	3,851	239,243
845	Electromyography	7120	0	0	0	0	0	0	0	0
850	Electroencephalography	7130	55,594	21,777	0	7,368	0	12,631	1,799	99,169
855	Physical Therapy	7200	65,930	24,099	0	0	0	3,268	2,322	95,619
860	Occupational Therapy	7210	30,758	8,663	0	0	0	990	2,428	42,839
880	Other Physical Medicine	7220	97,405	36,632	0	408	0	684	1,552	136,681
890	Dialysis	7190	0	0	0	0	0	0	0	0
900	Other Ancillary Services	7410	1,271,842	470,740	11,670	164,538	0	81,770	27,793	2,028,353
910	Non-Operating Cost Centers		0	0	0	0	0	0	0	0
			14,494,427	6,122,218	2,127,142	4,441,630	654,024	3,875,195	5,335,951	37,050,587

CHILDREN'S HOSPITAL

VARIABLE DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
5	Interest-Other	8860	0	0	0	0	0	0	0	0
10	Insurance-Other	8840	0	0	0	0	0	0	0	0
15	Licenses and Taxes	8850	0	0	0	0	0	0	0	0
20	Depreciation and Amortization	8810	0	0	0	0	0	0	0	0
25	Leases and Rental	8820	0	0	0	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0	0	0	0
35	Hospital Administration	8610	0	0	0	0	0	0	0	0
40	Governing Board Expense	8620	0	0	0	0	0	0	0	0
45	Public Relations	8630	0	0	0	0	0	0	0	0
55	Management Engineering	8640	0	0	0	0	0	0	0	0
60	Other Administrative Services	8750	0	0	0	0	0	0	0	0
65	General Accounting	8510	0	0	0	0	0	0	0	0
70	Communications	8520	35,740	15,558	0	0	0	0	0	51,299
75	Other Fiscal services	8570	0	0	0	0	0	0	0	0
80	Printing and Duplicating	8310	0	0	0	0	0	0	0	0
85	Personnel	8650	8,552	5,139	0	0	0	0	0	13,691
90	Employee Medical Serv Admin	8660	0	0	0	0	0	0	0	0
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0	0	0	0
100	Cafeteria	8330	0	0	0	0	257,552	0	0	257,552
105	Purchasing and Stores	8420	0	0	0	0	1,885	0	0	1,885
110	Housekeeping	8460	738,510	314,167	0	0	123,814	0	0	1,176,492
115	Grounds	8430	0	0	0	0	0	0	0	0
120	Security	8440	0	0	0	0	0	0	0	0
125	Parking	8450	0	0	0	0	0	0	0	0
130	Plant Operations	8470	0	0	0	0	0	0	0	0
135	Plant Maintenance	8480	0	0	0	0	0	0	0	0
140	Other General Services	8370	0	0	0	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0	0	0	0
160	Dietary	8320	46,633	21,391	0	0	58,851	0	0	126,874
165	Laundry and Linen	8350	0	0	0	154,378	118,166	0	0	272,544
170	Patient Accounting	8530	108,887	49,306	0	0	10,828	0	0	169,022
175	Data Processing	8540	10,128	4,721	0	0	1,290	0	0	16,139
185	Credit and Collections	8550	6,472	1,432	0	0	0	0	0	7,904
190	Auxiliary Groups	8670	0	0	0	0	0	0	0	0
195	Chaplaincy Services	8680	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL

VARIABLE DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
200	Medical Library	8690	0	0	0	0	0	0	0	0
205	Medical Records	8700	139,257	74,699	0	0	6,899	0	0	220,855
210	Medical Staff	8710	0	0	0	0	0	0	0	0
220	Social Services	8360	115,009	39,766	0	0	0	0	0	154,775
225	Insurance-Profesional Liability	8830	0	0	0	0	0	0	730,331	730,331
230	Admitting	8560	2,873	1,180	0	0	8,490	0	0	12,543
245	Other Unassigned Costs	8890	0	0	0	0	0	0	0	0
250	Nursing Administration	8720	0	0	0	0	0	0	0	0
255	In-Service Ed - Nursing	8740	0	0	0	0	0	0	0	0
260	Central Services	7051	258,814	110,608	0	0	0	0	149,006	518,427
265	Pharmacy	7171	0	0	0	684	0	0	0	684
270	Research Adm. Office	8010	0	0	0	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0	0	0	0
310	Paramedical Education	8250	0	0	0	0	0	0	0	0
315	Other Education Activities	8270	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	8240	29,258	51,660	97,494	89,590	44,595	0	36,019	348,616
350	Cafeteria Sales		0	0	0	0	0	0	0	0
355	Laundry & Linen		0	0	0	0	0	0	0	0
360	Social Services Revenue		0	0	0	0	0	0	0	0
365	Employee housing		0	0	0	0	0	0	0	0
375	Parking Revenue		0	0	0	0	0	0	0	0
380	Janitorial & Maintenance		0	0	0	0	0	0	0	0
385	Date Processing		0	0	0	0	0	0	0	0
390	Purchasing/Stores Services		0	0	0	0	0	0	0	0
395	Medical Records/Abstract Sales		0	0	0	0	0	0	0	0
400	Management Services		0	0	0	0	0	0	0	0
415	Trans. for Operations		0	0	0	0	0	0	0	0
420	Other Cost Recoveries		0	0	0	0	0	0	0	0
505	Med/Surg Acute	6080	0	0	0	0	0	0	0	0
510	Pediatric Acute	6120	4,708,275	1,509,765	0	13,851	260,950	0	0	6,492,841

CHILDREN'S HOSPITAL

VARIABLE DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
515	Psychiatric Acute	6140	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	7250	0	0	0	0	0	0	0	0
525	Obstetrics Acute	6160	0	0	0	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6040	1,732,274	566,112	0	24,504	129,929	0	0	2,452,818
560	Neonatal Intensive Care	6090	4,976,272	1,660,647	0	0	436,450	0	0	7,073,369
565	Burn Care	6070	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0	0	0	0
595	Psychiatric Long-term		0	0	0	0	0	0	0	0
600	Intermediate Care		0	0	0	0	0	0	0	0
615	Residential		0	0	0	0	0	0	0	0
625	Other Daily Services		0	0	0	0	0	0	0	0
640	Emergency Room	7230	214,265	80,663	0	9,047	125,619	0	0	429,594
645	Psychiatric ER's	7250	0	0	0	0	0	0	0	0
650	Clinics	7260	262,494	125,101	0	0	71,292	0	0	458,887
665	Surgical Day Care	7030	0	0	0	0	4,449	0	0	4,449
675	Ambulance	7240	0	0	0	0	0	0	0	0
690	Home Health Services	7400	0	0	0	0	0	0	0	0
720	Labor & Delivery	7010	0	0	0	0	0	0	0	0
725	Surgery & Recovery	7020	785,649	271,524	0	20,857	318,177	0	0	1,396,207
740	Anesthesiology	7040	15,005	7,182	0	5,451	148,124	0	560	176,322
745	Central Svcs & Supply	7050	0	0	0	0	1,595,322	0	0	1,595,322
765	Pharmacy	7170	0	0	0	0	1,642,830	0	0	1,642,830
775	Lab - Clinical	7060	203,391	76,070	0	131,078	788,021	0	5,515	1,204,075
780	Lab - Pathological	7070	465	330	0	4,195	10,801	0	0	15,791
785	Lab - Other	7090	0	0	0	0	0	0	0	0
790	Blood Bank	7100	0	0	0	8,540	98,279	0	0	106,819
800	Electrocardiology	7110	179,949	61,659	0	0	63,973	0	0	305,581

CHILDREN'S HOSPITAL

VARIABLE DIRECT EXPENSES

PERIOD ONE

LINE #	COST CENTER DESCRIPTION	DEPT #	SALARIES	BENEFITS	PROF FEES	PURCH SERVICE	SUPPLIES	DEPR.	OTHER DIRECT	(To Schedule A) TOTAL
805	Cardiac Cath Lab	7440	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	7140	512,232	178,856	0	203,120	141,266	0	54,273	1,089,748
815	CT Scan	7420	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	7150	0	0	0	0	0	0	0	0
825	Nuclear Medicine	7160	0	0	0	5,511	21,724	0	0	27,235
830	Inhalation Therapy	7180	1,568,518	436,016	0	96,323	460,633	0	0	2,561,490
835	Lab - Pulmonary Function	7080	27,195	10,670	0	12,057	25,098	0	0	75,020
845	Electromyography	7120	0	0	0	0	0	0	0	0
850	Electroencephalography	7130	59,623	23,356	0	0	8,479	0	0	91,458
855	Physical Therapy	7200	216,364	79,084	0	1,960	11,520	0	0	308,928
860	Occupational Therapy	7210	142,713	40,198	0	2,418	14,788	0	0	200,117
880	Other Physical Medicine	7220	0	0	0	0	8,125	0	0	8,125
890	Dialysis	7190	0	0	0	0	0	0	0	0
900	Other Ancillary Services	7410	0	0	0	0	68,448	0	0	68,448
910	Non-Operating Cost Centers		0	0	0	0	0	0	0	0
		0	17,104,819	5,816,859	97,494	783,563	7,086,668	0	975,703	31,865,106

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL HOSPITAL EXPENSES	TRAUMA SPECIFIC COSTS	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES
5	Interest-Other	8860	808,907	0	808,907	808,907	0
10	Insurance-Other	8840	591,414	0	591,414	382,773	208,642
15	Licenses and Taxes	8850	7,722	0	7,722	7,722	0
20	Depreciation and Amortization	8810	1,118,900	0	1,118,900	1,117,747	1,153
25	Leases and Rental	8820	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0
35	Hospital Administration	8610	1,861,186	562,061	1,299,125	1,299,125	0
40	Governing Board Expense	8620	0	0	0	0	0
45	Public Relations	8630	373,508	0	373,508	373,508	0
55	Management Engineering	8640	127,431	0	127,431	0	127,431
60	Other Administrative Services	8750	203,183	0	203,183	0	203,183
65	General Accounting	8510	408,883	0	408,883	408,883	0
70	Communications	8520	303,558	0	303,558	278,785	24,773
75	Other Fiscal services	8570	0	0	0	0	0
80	Printing and Duplicating	8310	76,760	0	76,760	76,760	0
85	Personnel	8650	308,194	0	308,194	290,789	17,405
90	Employee Medical Serv Admin	8660	0	0	0	0	0
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0
100	Cafeteria	8330	476,652	0	476,652	319,191	157,461
105	Purchasing and Stores	8420	167,964	0	167,964	153,059	14,905
110	Housekeeping	8460	887,820	0	887,820	295,812	592,008
115	Grounds	8430	0	0	0	0	0
120	Security	8440	327,198	855	326,343	312,013	14,330
125	Parking	8450	0	0	0	0	0
130	Plant Operations	8470	325,368	0	325,368	325,368	0
135	Plant Maintenance	8480	475,425	0	475,425	475,425	0
140	Other General Services	8370	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0
160	Dietary	8320	110,043	0	110,043	39,481	70,562
165	Laundry and Linen	8350	129,994	0	129,994	19,636	110,358
170	Patient Accounting	8530	760,567	0	760,567	697,525	63,042
175	Data Processing	8540	474,122	0	474,122	474,122	0
185	Credit and Collections	8550	0	0	0	0	0
190	Auxiliary Groups	8670	211	0	211	211	0
195	Chaplaincy Services	8680	0	0	0	0	0
200	Medical Library	8690	84,052	0	84,052	52,895	31,157
205	Medical Records	8700	471,097	0	471,097	458,177	12,920
210	Medical Staff	8710	240,643	0	240,643	91,793	148,851
220	Social Services	8360	340,163	0	340,163	238,084	102,079
225	Insurance-Profesional Liability	8830	865,000	0	865,000	365,166	499,835
230	Admitting	8560	437,937	0	437,937	421,393	16,544

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL HOSPITAL EXPENSES	TRAUMA SPECIFIC COSTS	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES
245	Other Unassigned Costs	8890	0	0	0	0	0
250	Nursing Administration	8720	553,500	0	553,500	479,182	74,318
255	In-Service Ed - Nursing	8740	176,979	0	176,979	166,726	10,254
260	Central Services	7051	619,638	0	619,638	276,130	343,508
265	Pharmacy	7171	418,293	13,887	404,406	404,406	0
270	Research Adm. Office	8010	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0
310	Paramedical Education	8250	1,273,513	0	1,273,513	0	1,273,513
315	Other Education Activities	8270	0	0	0	0	0
320	Medical Post Grad Ed	8240	0	0	0	0	0
350	Cafeteria Sales	0	0	0	0	0	0
355	Laundry & Linen	0	0	0	0	0	0
360	Social Services Revenue	0	0	0	0	0	0
365	Employee housing	0	0	0	0	0	0
375	Parking Revenue	0	0	0	0	0	0
380	Janitorial & Maintenance	0	0	0	0	0	0
385	Date Processing	0	0	0	0	0	0
390	Purchasing/Stores Services	0	0	0	0	0	0
395	Medical Records/Abstract Sales	0	0	0	0	0	0
400	Management Services	0	0	0	0	0	0
415	Trans. for Operations	0	0	0	0	0	0
420	Other Cost Recoveries	0	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL HOSPITAL EXPENSES	TRAUMA SPECIFIC COSTS	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES
505	Med/Surg Acute	6080	0	0	0	0	0
510	Pediatric Acute	6120	4,325,387	1,560	4,323,827	564,596	3,759,231
515	Psychiatric Acute	6140	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0	0	0
525	Obstetrics Acute	6160	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0
555	Pediatric Intensive Care	6040	1,758,519	71,253	1,687,266	317,432	1,369,834
560	Neonatal Intensive Care	6090	4,276,971	0	4,276,971	676,698	3,600,273
565	Burn Care	6070	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0
640	Emergency Room	7230	1,098,043	377,004	721,039	479,782	241,257
645	Psychiatric ER's	7250	0	0	0	0	0
650	Clinics	7260	2,307,770	0	2,307,770	585,078	1,722,692
665	Surgical Day Care	7030	108,851	0	108,851	85,722	23,129
675	Ambulance	7240	0	0	0	0	0
690	Home Health Services	7400	0	0	0	0	0
720	Labor & Delivery	7010	0	0	0	0	0
725	Surgery & Recovery	7020	1,064,316	200,884	863,432	220,637	642,795
740	Anesthesiology	7040	146,983	0	146,983	15,654	131,329
745	Central Svcs & Supply	7050	891,142	0	891,142	0	891,142
765	Pharmacy	7170	972,633	0	972,633	0	972,633
775	Lab - Clinical	7060	1,470,992	894	1,470,098	828,805	641,293
780	Lab - Pathological	7070	94,169	0	94,169	41,856	52,313
785	Lab - Other	7090	56,529		56,529	0	56,529
790	Blood Bank	7100	192,835	0	192,835	142,944	49,891
800	Electrocardiology	7110	298,573	0	298,573	129,251	169,322
805	Cardiac Cath Lab	7440	0	0	0	0	0
810	Radiology - Diagnostic	7140	761,927	53,919	708,008	250,047	457,961
815	CT Scan	7420	0	0	0	0	0
820	Radiology - Therapeutic	7150	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL HOSPITAL EXPENSES	TRAUMA SPECIFIC COSTS	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES
825	Nuclear Medicine	7160	13,841	0	13,841	153	13,689
830	Inhalation Therapy	7180	1,803,513	1,694	1,801,819	413,138	1,388,682
835	Lab - Pulmonary Function	7080	169,941	0	169,941	119,622	50,319
845	Electromyography	7120	0	0	0	0	0
850	Electroencephalography	7130	6,322	0	6,322	6,322	0
855	Physical Therapy	7200	231,439	0	231,439	47,810	183,629
860	Occupational Therapy	7210	150,076	0	150,076	21,420	128,656
880	Other Physical Medicine	7220	76,058	0	76,058	68,341	7,718
890	Dialysis	7190	0	0	0	0	0
900	CARDIOLOGY (RECLASSED)	7410	145,137	0	145,137	145,137	0
910	Non-Operating Cost Centers						
	TRAUMA ACTIVATION CHARGES						
	GRAND TOTALS		38,227,792	1,284,010	36,943,782	16,271,232	20,672,550
910	NON-OPERATING EXPENSES		2,509,207		2,509,207	2,509,207	0
	GRAND TOTALS		40,736,999	1,284,010	39,452,989	18,780,439	20,672,550

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES	(From Schedule R) TOTAL ALLOCATED EXPENSES	(From Schedule S) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
5	Interest-Other	8860	808,907	808,907	0	<808,907>	<808,907>	0	0	0	0
10	Insurance-Other	8840	591,414	382,773	208,642	<591,414>	<382,773>	<208,642>	0	0	0
15	Licenses and Taxes	8850	7,722	7,722	0	<7,722>	<7,722>	0	0	0	0
20	Depreciation and Amortization	8810	1,118,900	1,117,747	1,153	<1,118,900>	<1,117,747>	<1,153>	0	0	0
25	Leases and Rental	8820	0	0	0	0	0	0	0	0	0
30	Interest-Working Capital	8860	0	0	0	0	0	0	0	0	0
35	Hospital Administration	8610	1,299,125	1,299,125	0	<1,299,125>	<1,299,125>	0	0	0	0
40	Governing Board Expense	8620	0	0	0	0	0	0	0	0	0
45	Public Relations	8630	373,508	373,508	0	<373,508>	<373,508>	0	0	0	0
55	Management Engineering	8640	127,431	0	127,431	<127,431>	0	<127,431>	0	0	0
60	Other Administrative Services	8750	203,183	0	203,183	<203,183>	0	<203,183>	0	0	0
65	General Accounting	8510	408,883	408,883	0	<408,883>	<408,883>	0	0	0	0
70	Communications	8520	303,558	278,785	24,773	<303,558>	<278,785>	<24,773>	0	0	0
75	Other Fiscal services	8570	0	0	0	0	0	0	0	0	0
80	Printing and Duplicating	8310	76,760	76,760	0	<76,760>	<76,760>	0	0	0	0
85	Personnel	8650	308,194	290,789	17,405	<308,194>	<290,789>	<17,405>	0	0	0
90	Employee Medical Serv Admin	8660	0	0	0	0	0	0	0	0	0
95	Employee Benefits (non-payroll)	8880	0	0	0	0	0	0	0	0	0
100	Cafeteria	8330	476,652	319,191	157,461	<476,652>	<319,191>	<157,461>	0	0	0
105	Purchasing and Stores	8420	167,964	153,059	14,905	<167,964>	<153,059>	<14,905>	0	0	0
110	Housekeeping	8460	887,820	295,812	592,008	<887,820>	<295,812>	<592,008>	0	0	0
115	Grounds	8430	0	0	0	0	0	0	0	0	0
120	Security	8440	326,343	312,013	14,330	<326,343>	<312,013>	<14,330>	0	0	0
125	Parking	8450	0	0	0	0	0	0	0	0	0
130	Plant Operations	8470	325,368	325,368	0	<325,368>	<325,368>	0	0	0	0
135	Plant Maintenance	8480	475,425	475,425	0	<475,425>	<475,425>	0	0	0	0
140	Other General Services	8370	0	0	0	0	0	0	0	0	0
145	Employee Housing	8380	0	0	0	0	0	0	0	0	0
160	Dietary	8320	110,043	39,481	70,562	<110,043>	<39,481>	<70,562>	0	0	0
165	Laundry and Linen	8350	129,994	19,636	110,358	<129,994>	<19,636>	<110,358>	0	0	0
170	Patient Accounting	8530	760,567	697,525	63,042	<760,567>	<697,525>	<63,042>	0	0	0
175	Data Processing	8540	474,122	474,122	0	<474,122>	<474,122>	0	0	0	0
185	Credit and Collections	8550	0	0	0	0	0	0	0	0	0
190	Auxiliary Groups	8670	211	211	0	<211>	<211>	0	0	0	0
195	Chaplaincy Services	8680	0	0	0	0	0	0	0	0	0
200	Medical Library	8690	84,052	52,895	31,157	<84,052>	<52,895>	<31,157>	0	0	0
205	Medical Records	8700	471,097	458,177	12,920	<471,097>	<458,177>	<12,920>	0	0	0
210	Medical Staff	8710	240,643	91,793	148,851	<240,643>	<91,793>	<148,851>	0	0	0
220	Social Services	8360	340,163	238,084	102,079	<340,163>	<238,084>	<102,079>	0	0	0
225	Insurance-Profesional Liability	8830	865,000	365,166	499,835	<865,000>	<365,166>	<499,835>	0	0	0
230	Admitting	8560	437,937	421,393	16,544	<437,937>	<421,393>	<16,544>	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

SCHEDULE N

STEP DOWN LINE #	DESCRIPTION	DEPT. #	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES	(From Schedule R) TOTAL ALLOCATED EXPENSES	(From Schedule S) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
245	Other Unassigned Costs	8890	0	0	0	0	0	0	0	0	0
250	Nursing Administration	8720	553,500	479,182	74,318	<553,500>	<479,182>	<74,318>	0	0	0
255	In-Service Ed - Nursing	8740	176,979	166,726	10,254	<176,979>	<166,726>	<10,254>	0	0	0
260	Central Services	7051	619,638	276,130	343,508	<619,638>	<276,130>	<343,508>	0	0	0
265	Pharmacy	7171	404,406	404,406	0	<404,406>	<404,406>	0	0	0	0
270	Research Adm. Office	8010	0	0	0	0	0	0	0	0	0
275	Research Projects	8020	0	0	0	0	0	0	0	0	0
280	Other Research	8030	0	0	0	0	0	0	0	0	0
290	Education Adm. Office	8210	0	0	0	0	0	0	0	0	0
295	Student Housing	8260	0	0	0	0	0	0	0	0	0
300	LVN Program	8230	0	0	0	0	0	0	0	0	0
305	School of Nursing	8220	0	0	0	0	0	0	0	0	0
310	Paramedical Education	8250	1,273,513	0	1,273,513	<1,273,513>	0	<1,273,513>	0	0	0
315	Other Education Activities	8270	0	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	8240	0	0	0	0	0	0	0	0	0
350	Cafeteria Sales	0	0	0	0	0	0	0	0	0	0
355	Laundry & Linen	0	0	0	0	0	0	0	0	0	0
360	Social Services Revenue	0	0	0	0	0	0	0	0	0	0
365	Employee housing	0	0	0	0	0	0	0	0	0	0
375	Parking Revenue	0	0	0	0	0	0	0	0	0	0
380	Janitorial & Maintenance	0	0	0	0	0	0	0	0	0	0
385	Date Processing	0	0	0	0	0	0	0	0	0	0
390	Purchasing/Stores Services	0	0	0	0	0	0	0	0	0	0
395	Medical Records/Abstract Sales	0	0	0	0	0	0	0	0	0	0
400	Management Services	0	0	0	0	0	0	0	0	0	0
415	Trans. for Operations	0	0	0	0	0	0	0	0	0	0
420	Other Cost Recoveries	0	0	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

SCHEDULE N

STEP DOWN LINE #	DESCRIPTION	DEPT. #	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES	(From Schedule R) TOTAL ALLOCATED EXPENSES	(From Schedule S) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
505	Med/Surg Acute	6080	0	0	0	0	<2>	2	0	0	0
510	Pediatric Acute	6120	4,323,827	564,596	3,759,231	3,581,792	2,074,425	1,507,366	7,905,619	2,639,021	5,266,598
515	Psychiatric Acute	6140	0	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0	0	0	0	0	0	0
525	Obstetrics Acute	6160	0	0	0	0	0	0	0	0	0
530	Rehabilitation Care	6340	0	0	0	0	0	0	0	0	0
535	Definative Observation	6030	0	0	0	0	0	0	0	0	0
540	Other Acute Care	6180	0	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	6010	0	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	6020	0	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6040	1,687,266	317,432	1,369,834	821,683	668,416	153,267	2,508,949	985,848	1,523,102
560	Neonatal Intensive Care	6090	4,276,971	676,698	3,600,273	2,121,871	1,738,518	383,353	6,398,842	2,415,216	3,983,626
565	Burn Care	6070	0	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	6050	0	0	0	0	0	0	0	0	0
575	Other Intensive Care	6060	0	0	0	0	0	0	0	0	0
580	Nursery Acute	6170	0	0	0	0	0	0	0	0	0
585	Skilled Nursing	6200	0	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0	0	0
640	Emergency Room	7230	721,039	479,782	241,257	525,358	433,572	91,785	1,246,397	913,354	333,042
645	Psychiatric ER's	7250	0	0	0	0	0	0	0	0	0
650	Clinics	7260	2,307,770	585,078	1,722,692	775,661	637,110	138,551	3,083,431	1,222,188	1,861,243
665	Surgical Day Care	7030	108,851	85,722	23,129	78,690	67,267	11,423	187,541	152,989	34,552
675	Ambulance	7240	0	0	0	0	0	0	0	0	0
690	Home Health Services	7400	0	0	0	23,042	18,802	4,240	23,042	18,802	4,240
720	Labor & Delivery	7010	0	0	0	0	0	0	0	0	0
725	Surgery & Recovery	7020	863,432	220,637	642,795	871,697	631,605	240,092	1,735,129	852,242	882,888
740	Anesthesiology	7040	146,983	15,654	131,329	232,195	141,478	90,718	379,178	157,132	222,047
745	Central Svcs & Supply	7050	891,142	0	891,142	1,201,600	754,118	447,483	2,092,742	754,118	1,338,625
765	Pharmacy	7170	972,633	0	972,633	701,987	560,930	141,057	1,674,620	560,930	1,113,690
775	Lab - Clinical	7060	1,470,098	828,805	641,293	731,831	592,041	139,789	2,201,929	1,420,846	781,083
780	Lab - Pathological	7070	94,169	41,856	52,313	66,949	54,866	12,083	161,118	96,723	64,395
785	Lab - Other	7090	56,529	0	56,529	5,359	4,716	643	61,888	4,716	57,172
790	Blood Bank	7100	192,835	142,944	49,891	83,427	67,258	16,169	276,262	210,202	66,060
800	Electrocardiology	7110	298,573	129,251	169,322	214,833	174,580	40,253	513,406	303,831	209,575
805	Cardiac Cath Lab	7440	0	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	7140	708,008	250,047	457,961	597,651	481,545	116,106	1,305,659	731,592	574,067
815	CT Scan	7420	0	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	7150	0	0	0	0	0	0	0	0	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	ADJUSTED DIRECT EXPENSES	FIXED DIRECT EXPENSES	VARIABLE DIRECT EXPENSES	(From Schedule R) TOTAL ALLOCATED EXPENSES	(From Schedule S) FIXED ALLOCATED EXPENSES	VARIABLE ALLOCATED EXPENSES	TOTAL EXPENSES	FIXED EXPENSES	VARIABLE EXPENSES
825	Nuclear Medicine	7160	13,841	153	13,689	24,321	19,655	4,666	38,162	19,808	18,354
830	Inhalation Therapy	7180	1,801,819	413,138	1,388,682	1,039,576	846,143	193,433	2,841,395	1,259,281	1,582,115
835	Lab - Pulmonary Function	7080	169,941	119,622	50,319	86,965	71,086	15,879	256,906	190,708	66,199
845	Electromyography	7120	0	0	0	0	0	0	0	0	0
850	Electroencephalography	7130	6,322	6,322	0	39,747	31,525	8,222	46,069	37,847	8,222
855	Physical Therapy	7200	231,439	47,810	183,629	158,003	111,074	46,929	389,442	158,882	230,561
860	Occupational Therapy	7210	150,076	21,420	128,656	57,927	46,985	10,943	208,003	68,404	139,599
880	Other Physical Medicine	7220	76,058	68,341	7,718	43,963	36,244	7,719	120,021	104,585	15,436
890	Dialysis	7190	0	0	0	0	0	0	0	0	0
900	CARDIOLOGY (RECLASSED)	7410	145,137	145,137	0	697,140	470,695	226,446	842,277	615,832	226,446
910	Non-Operating Cost Centers										
	TRAUMA ACTIVATION CHARGES										
	GRAND TOTALS		36,943,782	16,271,232	20,672,550	<445,752>	<376,139>	<69,614>	36,498,029	15,895,093	20,602,936
910	NON-OPERATING EXPENSES		2,509,207	2,509,207	0	445,752	376,139	69,614	2,954,959	2,885,346	69,614
	GRAND TOTALS		39,452,989	18,780,439	20,672,550	0	0	0	39,452,989	18,780,439	20,672,550

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

SCHEDULE O

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.N) EXPENSES	DIRECT TOTAL (FR. SCHED.N) CC RATIO	=	DIRECT FIXED (FR. SCHED.N) (TO SCHED. Q) EXPENSES	DIRECT FIXED (FR. SCHED.N) (TO SCHED. Q) CC RATIO	+	DIRECT VARIABLE (FR. SCHED.N) (TO SCHED. Q) EXPENSES	DIRECT VARIABLE (FR. SCHED.N) (TO SCHED. Q) CC RATIO
5	Interest-Other	8860	0	808,907	0.00%		808,907	0.00%		0	0.00%
10	Insurance-Other	8840	0	591,414	0.00%		382,773	0.00%		208,642	0.00%
15	Licenses and Taxes	8850	0	7,722	0.00%		7,722	0.00%		0	0.00%
20	Depreciation and Amortization	8810	0	1,118,900	0.00%		1,117,747	0.00%		1,153	0.00%
25	Leases and Rental	8820	0	0	0.00%		0	0.00%		0	0.00%
30	Interest-Working Capital	8860	0	0	0.00%		0	0.00%		0	0.00%
35	Hospital Administration	8610	0	1,299,125	0.00%		1,299,125	0.00%		0	0.00%
40	Governing Board Expense	8620	0	0	0.00%		0	0.00%		0	0.00%
45	Public Relations	8630	0	373,508	0.00%		373,508	0.00%		0	0.00%
55	Management Engineering	8640	0	127,431	0.00%		0	0.00%		127,431	0.00%
60	Other Administrative Services	8750	0	203,183	0.00%		0	0.00%		203,183	0.00%
65	General Accounting	8510	0	408,883	0.00%		408,883	0.00%		0	0.00%
70	Communications	8520	0	303,558	0.00%		278,785	0.00%		24,773	0.00%
75	Other Fiscal services	8570	0	0	0.00%		0	0.00%		0	0.00%
80	Printing and Duplicating	8310	0	76,760	0.00%		76,760	0.00%		0	0.00%
85	Personnel	8650	0	308,194	0.00%		290,789	0.00%		17,405	0.00%
90	Employee Medical Serv Admin	8660	0	0	0.00%		0	0.00%		0	0.00%
95	Employee Benefits (non-payroll)	8880	0	0	0.00%		0	0.00%		0	0.00%
100	Cafeteria	8330	0	476,652	0.00%		319,191	0.00%		157,461	0.00%
105	Purchasing and Stores	8420	0	167,964	0.00%		153,059	0.00%		14,905	0.00%
110	Housekeeping	8460	0	887,820	0.00%		295,812	0.00%		592,008	0.00%
115	Grounds	8430	0	0	0.00%		0	0.00%		0	0.00%
120	Security	8440	0	326,343	0.00%		312,013	0.00%		14,330	0.00%
125	Parking	8450	0	0	0.00%		0	0.00%		0	0.00%
130	Plant Operations	8470	0	325,368	0.00%		325,368	0.00%		0	0.00%
135	Plant Maintenance	8480	0	475,425	0.00%		475,425	0.00%		0	0.00%
140	Other General Services	8370	0	0	0.00%		0	0.00%		0	0.00%
145	Employee Housing	8380	0	0	0.00%		0	0.00%		0	0.00%
160	Dietary	8320	0	110,043	0.00%		39,481	0.00%		70,562	0.00%
165	Laundry and Linen	8350	0	129,994	0.00%		19,636	0.00%		110,358	0.00%
170	Patient Accounting	8530	0	760,567	0.00%		697,525	0.00%		63,042	0.00%
175	Data Processing	8540	0	474,122	0.00%		474,122	0.00%		0	0.00%
185	Credit and Collections	8550	0	0	0.00%		0	0.00%		0	0.00%
190	Auxiliary Groups	8670	0	211	0.00%		211	0.00%		0	0.00%
195	Chaplaincy Services	8680	0	0	0.00%		0	0.00%		0	0.00%
200	Medical Library	8690	0	84,052	0.00%		52,895	0.00%		31,157	0.00%
205	Medical Records	8700	0	471,097	0.00%		458,177	0.00%		12,920	0.00%
210	Medical Staff	8710	0	240,643	0.00%		91,793	0.00%		148,851	0.00%
220	Social Services	8360	0	340,163	0.00%		238,084	0.00%		102,079	0.00%
225	Insurance-Profesional Liability	8830	0	865,000	0.00%		365,166	0.00%		499,835	0.00%
230	Admitting	8560	0	437,937	0.00%		421,393	0.00%		16,544	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.N) EXPENSES	DIRECT TOTAL (FR. SCHED.N) CC RATIO	=	DIRECT FIXED (FR. SCHED.N) EXPENSES	DIRECT FIXED (TO SCHED. Q) CC RATIO	+	DIRECT VARIABLE (FR. SCHED.N) EXPENSES	DIRECT VARIABLE (TO SCHED. Q) CC RATIO
245	Other Unassigned Costs	8890	0	0	0.00%		0	0.00%		0	0.00%
250	Nursing Administration	8720	0	553,500	0.00%		479,182	0.00%		74,318	0.00%
255	In-Service Ed - Nursing	8740	0	176,979	0.00%		166,726	0.00%		10,254	0.00%
260	Central Services	7051	0	619,638	0.00%		276,130	0.00%		343,508	0.00%
265	Pharmacy	7171	0	404,406	0.00%		404,406	0.00%		0	0.00%
270	Research Adm. Office	8010	0	0	0.00%		0	0.00%		0	0.00%
275	Research Projects	8020	0	0	0.00%		0	0.00%		0	0.00%
280	Other Research	8030	0	0	0.00%		0	0.00%		0	0.00%
290	Education Adm. Office	8210	0	0	0.00%		0	0.00%		0	0.00%
295	Student Housing	8260	0	0	0.00%		0	0.00%		0	0.00%
300	LVN Program	8230	0	0	0.00%		0	0.00%		0	0.00%
305	School of Nursing	8220	0	0	0.00%		0	0.00%		0	0.00%
310	Paramedical Education	8250	0	1,273,513	0.00%		0	0.00%		1,273,513	0.00%
315	Other Education Activities	8270	0	0	0.00%		0	0.00%		0	0.00%
320	Medical Post Grad Ed	8240	0	0	0.00%		0	0.00%		0	0.00%
350	Cafeteria Sales	0	0	0	0.00%		0	0.00%		0	0.00%
355	Laundry & Linen	0	0	0	0.00%		0	0.00%		0	0.00%
360	Social Services Revenue	0	0	0	0.00%		0	0.00%		0	0.00%
365	Employee housing	0	0	0	0.00%		0	0.00%		0	0.00%
375	Parking Revenue	0	0	0	0.00%		0	0.00%		0	0.00%
380	Janitorial & Maintenance	0	0	0	0.00%		0	0.00%		0	0.00%
385	Date Processing	0	0	0	0.00%		0	0.00%		0	0.00%
390	Purchasing/Stores Services	0	0	0	0.00%		0	0.00%		0	0.00%
395	Medical Records/Abstract Sales	0	0	0	0.00%		0	0.00%		0	0.00%
400	Management Services	0	0	0	0.00%		0	0.00%		0	0.00%
415	Trans. for Operations	0	0	0	0.00%		0	0.00%		0	0.00%
420	Other Cost Recoveries	0	0	0	0.00%		0	0.00%		0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.N) EXPENSES	DIRECT TOTAL (FR. SCHED.N) CC RATIO	= DIRECT FIXED (FR. SCHED.N) (TO SCHED. Q) EXPENSES	DIRECT FIXED (FR. SCHED.N) (TO SCHED. Q) CC RATIO	+ DIRECT VARIABLE (FR. SCHED.N) (TO SCHED. Q) EXPENSES	DIRECT VARIABLE (FR. SCHED.N) (TO SCHED. Q) CC RATIO
505	Med/Surg Acute	6080	0	0	0.00%	0	0.00%	0	0.00%
510	Pediatric Acute	6120	9,330,790	4,323,827	46.34%	564,596	6.05%	3,759,231	40.29%
515	Psychiatric Acute	6140	0	0	0.00%	0	0.00%	0	0.00%
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0.00%	0	0.00%	0	0.00%
525	Obstetrics Acute	6160	0	0	0.00%	0	0.00%	0	0.00%
530	Rehabilitation Care	6340	0	0	0.00%	0	0.00%	0	0.00%
535	Definative Observation	6030	0	0	0.00%	0	0.00%	0	0.00%
540	Other Acute Care	6180	0	0	0.00%	0	0.00%	0	0.00%
545	Med/Surg Intensive Care	6010	0	0	0.00%	0	0.00%	0	0.00%
550	Coronary Intensive Care	6020	0	0	0.00%	0	0.00%	0	0.00%
555	Pediatric Intensive Care	6040	3,298,020	1,687,266	51.16%	317,432	9.62%	1,369,834	41.54%
560	Neonatal Intensive Care	6090	9,008,700	4,276,971	47.48%	676,698	7.51%	3,600,273	39.96%
565	Burn Care	6070	0	0	0.00%	0	0.00%	0	0.00%
570	Psychiatric Isolation	6050	0	0	0.00%	0	0.00%	0	0.00%
575	Other Intensive Care	6060	0	0	0.00%	0	0.00%	0	0.00%
580	Nursery Acute	6170	0	0	0.00%	0	0.00%	0	0.00%
585	Skilled Nursing	6200	0	0	0.00%	0	0.00%	0	0.00%
595	Psychiatric Long-term	0	0	0	0.00%	0	0.00%	0	0.00%
600	Intermediate Care	0	0	0	0.00%	0	0.00%	0	0.00%
615	Residential	0	0	0	0.00%	0	0.00%	0	0.00%
625	Other Daily Services	0	0	0	0.00%	0	0.00%	0	0.00%
640	Emergency Room	7230	2,003,559	721,039	35.99%	479,782	23.95%	241,257	12.04%
645	Psychiatric ER's	7250	0	0	0.00%	0	0.00%	0	0.00%
650	Clinics	7260	2,119,906	2,307,770	108.86%	585,078	27.60%	1,722,692	81.26%
665	Surgical Day Care	7030	279,710	108,851	38.92%	85,722	30.65%	23,129	8.27%
675	Ambulance	7240	0	0	0.00%	0	0.00%	0	0.00%
690	Home Health Services	7400	0	0	0.00%	0	0.00%	0	0.00%
720	Labor & Delivery	7010	0	0	0.00%	0	0.00%	0	0.00%
725	Surgery & Recovery	7020	2,263,676	863,432	38.14%	220,637	9.75%	642,795	28.40%
740	Anesthesiology	7040	295,960	146,983	49.66%	15,654	5.29%	131,329	44.37%
745	Central Svcs & Supply	7050	4,840,913	891,142	18.41%	0	0.00%	891,142	18.41%
765	Pharmacy	7170	7,077,143	972,633	13.74%	0	0.00%	972,633	13.74%
775	Lab - Clinical	7060	5,093,335	1,470,098	28.86%	828,805	16.27%	641,293	12.59%
780	Lab - Pathological	7070	126,164	94,169	74.64%	41,856	33.18%	52,313	41.46%
785	Lab - Other	7090	0	56,529	0.00%	0	0.00%	56,529	0.00%
790	Blood Bank	7100	653,017	192,835	29.53%	142,944	21.89%	49,891	7.64%
800	Electrocardiology	7110	779,303	298,573	38.31%	129,251	16.59%	169,322	21.73%
805	Cardiac Cath Lab	7440	0	0	0.00%	0	0.00%	0	0.00%
810	Radiology - Diagnostic	7140	2,736,821	708,008	25.87%	250,047	9.14%	457,961	16.73%
815	CT Scan	7420	0	0	0.00%	0	0.00%	0	0.00%
820	Radiology - Therapeutic	7150	0	0	0.00%	0	0.00%	0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	DIRECT TOTAL (FR. SCHED.N) EXPENSES	DIRECT TOTAL (FR. SCHED.N) CC RATIO	= DIRECT FIXED (FR. SCHED.N) EXPENSES	DIRECT FIXED (TO SCHED. Q) CC RATIO	+ DIRECT VARIABLE (FR. SCHED.N) EXPENSES	DIRECT VARIABLE (TO SCHED. Q) CC RATIO
825	Nuclear Medicine	7160	111,165	13,841	12.45%	153	0.14%	13,689	12.31%
830	Inhalation Therapy	7180	8,454,894	1,801,819	21.31%	413,138	4.89%	1,388,682	16.42%
835	Lab - Pulmonary Function	7080	174,889	169,941	97.17%	119,622	68.40%	50,319	28.77%
845	Electromyography	7120	0	0	0.00%	0	0.00%	0	0.00%
850	Electroencephalography	7130	170,632	6,322	3.71%	6,322	3.71%	0	0.00%
855	Physical Therapy	7200	523,235	231,439	44.23%	47,810	9.14%	183,629	35.10%
860	Occupational Therapy	7210	320,063	150,076	46.89%	21,420	6.69%	128,656	40.20%
880	Other Physical Medicine	7220	0	76,058	0.00%	68,341	0.00%	7,718	0.00%
890	Dialysis	7190	0	0	0.00%	0	0.00%	0	0.00%
900	CARDIOLOGY (RECLASSED)	7410	0	145,137	0.00%	145,137	0.00%	0	0.00%
910	Non-Operating Cost Centers								
	TRAUMA ACTIVATION CHARGES								
	GRAND TOTALS		59,661,895	36,943,782		16,271,232		20,672,550	
910	NON-OPERATING EXPENSES								
	GRAND TOTALS								

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

SCHEDULE P

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED. N) EXPENSES	CC RATIO	=	ALLOCATED FIXED (FR. SCHED. N (TO SCHED. Q) EXPENSES	CC RATIO	+	ALLOCATED VARIABLE (FR. SCHED.N) (TO SCHED. Q) EXPENSES	CC RATIO
5	Interest-Other	8860	0	<808,907>	0.00%		<808,907>	0.00%		0	0.00%
10	Insurance-Other	8840	0	<591,414>	0.00%		<382,773>	0.00%		<208,642>	0.00%
15	Licenses and Taxes	8850	0	<7,722>	0.00%		<7,722>	0.00%		0	0.00%
20	Depreciation and Amortization	8810	0	<1,118,900>	0.00%		<1,117,747>	0.00%		<1,153>	0.00%
25	Leases and Rental	8820	0	0	0.00%		0	0.00%		0	0.00%
30	Interest-Working Capital	8860	0	0	0.00%		0	0.00%		0	0.00%
35	Hospital Administration	8610	0	<1,299,125>	0.00%		<1,299,125>	0.00%		0	0.00%
40	Governing Board Expense	8620	0	0	0.00%		0	0.00%		0	0.00%
45	Public Relations	8630	0	<373,508>	0.00%		<373,508>	0.00%		0	0.00%
55	Management Engineering	8640	0	<127,431>	0.00%		0	0.00%		<127,431>	0.00%
60	Other Administrative Services	8750	0	<203,183>	0.00%		0	0.00%		<203,183>	0.00%
65	General Accounting	8510	0	<408,883>	0.00%		<408,883>	0.00%		0	0.00%
70	Communications	8520	0	<303,558>	0.00%		<278,785>	0.00%		<24,773>	0.00%
75	Other Fiscal services	8570	0	0	0.00%		0	0.00%		0	0.00%
80	Printing and Duplicating	8310	0	<76,760>	0.00%		<76,760>	0.00%		0	0.00%
85	Personnel	8650	0	<308,194>	0.00%		<290,789>	0.00%		<17,405>	0.00%
90	Employee Medical Serv Admin	8660	0	0	0.00%		0	0.00%		0	0.00%
95	Employee Benefits (non-payroll)	8880	0	0	0.00%		0	0.00%		0	0.00%
100	Cafeteria	8330	0	<476,652>	0.00%		<319,191>	0.00%		<157,461>	0.00%
105	Purchasing and Stores	8420	0	<167,964>	0.00%		<153,059>	0.00%		<14,905>	0.00%
110	Housekeeping	8460	0	<887,820>	0.00%		<295,812>	0.00%		<592,008>	0.00%
115	Grounds	8430	0	0	0.00%		0	0.00%		0	0.00%
120	Security	8440	0	<326,343>	0.00%		<312,013>	0.00%		<14,330>	0.00%
125	Parking	8450	0	0	0.00%		0	0.00%		0	0.00%
130	Plant Operations	8470	0	<325,368>	0.00%		<325,368>	0.00%		0	0.00%
135	Plant Maintenance	8480	0	<475,425>	0.00%		<475,425>	0.00%		0	0.00%
140	Other General Services	8370	0	0	0.00%		0	0.00%		0	0.00%
145	Employee Housing	8380	0	0	0.00%		0	0.00%		0	0.00%
160	Dietary	8320	0	<110,043>	0.00%		<39,481>	0.00%		<70,562>	0.00%
165	Laundry and Linen	8350	0	<129,994>	0.00%		<19,636>	0.00%		<110,358>	0.00%
170	Patient Accounting	8530	0	<760,567>	0.00%		<697,525>	0.00%		<63,042>	0.00%
175	Data Processing	8540	0	<474,122>	0.00%		<474,122>	0.00%		0	0.00%
185	Credit and Collections	8550	0	0	0.00%		0	0.00%		0	0.00%
190	Auxiliary Groups	8670	0	<211>	0.00%		<211>	0.00%		0	0.00%
195	Chaplaincy Services	8680	0	0	0.00%		0	0.00%		0	0.00%
200	Medical Library	8690	0	<84,052>	0.00%		<52,895>	0.00%		<31,157>	0.00%
205	Medical Records	8700	0	<471,097>	0.00%		<458,177>	0.00%		<12,920>	0.00%
210	Medical Staff	8710	0	<240,643>	0.00%		<91,793>	0.00%		<148,851>	0.00%
220	Social Services	8360	0	<340,163>	0.00%		<238,084>	0.00%		<102,079>	0.00%
225	Insurance-Profesional Liability	8830	0	<865,000>	0.00%		<365,166>	0.00%		<499,835>	0.00%
230	Admitting	8560	0	<437,937>	0.00%		<421,393>	0.00%		<16,544>	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

SCHEDULE P

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED. N) EXPENSES	CC RATIO	=	ALLOCATED FIXED (FR. SCHED. N EXPENSES	(TO SCHED. Q) CC RATIO	+	ALLOCATED VARIABLE (FR. SCHED.N) EXPENSES	(TO SCHED. Q) CC RATIO
245	Other Unassigned Costs	8890	0	0	0.00%		0	0.00%		0	0.00%
250	Nursing Administration	8720	0	<553,500>	0.00%		<479,182>	0.00%		<74,318>	0.00%
255	In-Service Ed - Nursing	8740	0	<176,979>	0.00%		<166,726>	0.00%		<10,254>	0.00%
260	Central Services	7051	0	<619,638>	0.00%		<276,130>	0.00%		<343,508>	0.00%
265	Pharmacy	7171	0	<404,406>	0.00%		<404,406>	0.00%		0	0.00%
270	Research Adm. Office	8010	0	0	0.00%		0	0.00%		0	0.00%
275	Research Projects	8020	0	0	0.00%		0	0.00%		0	0.00%
280	Other Research	8030	0	0	0.00%		0	0.00%		0	0.00%
290	Education Adm. Office	8210	0	0	0.00%		0	0.00%		0	0.00%
295	Student Housing	8260	0	0	0.00%		0	0.00%		0	0.00%
300	LVN Program	8230	0	0	0.00%		0	0.00%		0	0.00%
305	School of Nursing	8220	0	0	0.00%		0	0.00%		0	0.00%
310	Paramedical Education	8250	0	<1,273,513>	0.00%		0	0.00%		<1,273,513>	0.00%
315	Other Education Activities	8270	0	0	0.00%		0	0.00%		0	0.00%
320	Medical Post Grad Ed	8240	0	0	0.00%		0	0.00%		0	0.00%
350	Cafeteria Sales	0	0	0	0.00%		0	0.00%		0	0.00%
355	Laundry & Linen	0	0	0	0.00%		0	0.00%		0	0.00%
360	Social Services Revenue	0	0	0	0.00%		0	0.00%		0	0.00%
365	Employee housing	0	0	0	0.00%		0	0.00%		0	0.00%
375	Parking Revenue	0	0	0	0.00%		0	0.00%		0	0.00%
380	Janitorial & Maintenance	0	0	0	0.00%		0	0.00%		0	0.00%
385	Date Processing	0	0	0	0.00%		0	0.00%		0	0.00%
390	Purchasing/Stores Services	0	0	0	0.00%		0	0.00%		0	0.00%
395	Medical Records/Abstract Sales	0	0	0	0.00%		0	0.00%		0	0.00%
400	Management Services	0	0	0	0.00%		0	0.00%		0	0.00%
415	Trans. for Operations	0	0	0	0.00%		0	0.00%		0	0.00%
420	Other Cost Recoveries	0	0	0	0.00%		0	0.00%		0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED. N) EXPENSES	ALLOCATED TOTAL (FR. SCHED. N) CC RATIO	=	ALLOCATED FIXED (FR. SCHED. N TO SCHED. Q) EXPENSES	ALLOCATED FIXED (FR. SCHED. N TO SCHED. Q) CC RATIO	+	ALLOCATED VARIABLE (FR. SCHED.N) (TO SCHED. Q) EXPENSES	ALLOCATED VARIABLE (FR. SCHED.N) (TO SCHED. Q) CC RATIO
505	Med/Surg Acute	6080	0	0	0.00%		<2>	0.00%		2	0.00%
510	Pediatric Acute	6120	9,330,790	3,581,792	38.39%		2,074,425	22.23%		1,507,366	16.15%
515	Psychiatric Acute	6140	0	0	0.00%		0	0.00%		0	0.00%
520	Psychiatric Acute-Adol/Pediatric	7250	0	0	0.00%		0	0.00%		0	0.00%
525	Obstetrics Acute	6160	0	0	0.00%		0	0.00%		0	0.00%
530	Rehabilitation Care	6340	0	0	0.00%		0	0.00%		0	0.00%
535	Definative Observation	6030	0	0	0.00%		0	0.00%		0	0.00%
540	Other Acute Care	6180	0	0	0.00%		0	0.00%		0	0.00%
545	Med/Surg Intensive Care	6010	0	0	0.00%		0	0.00%		0	0.00%
550	Coronary Intensive Care	6020	0	0	0.00%		0	0.00%		0	0.00%
555	Pediatric Intensive Care	6040	3,298,020	821,683	24.91%		668,416	20.27%		153,267	4.65%
560	Neonatal Intensive Care	6090	9,008,700	2,121,871	23.55%		1,738,518	19.30%		383,353	4.26%
565	Burn Care	6070	0	0	0.00%		0	0.00%		0	0.00%
570	Psychiatric Isolation	6050	0	0	0.00%		0	0.00%		0	0.00%
575	Other Intensive Care	6060	0	0	0.00%		0	0.00%		0	0.00%
580	Nursery Acute	6170	0	0	0.00%		0	0.00%		0	0.00%
585	Skilled Nursing	6200	0	0	0.00%		0	0.00%		0	0.00%
595	Psychiatric Long-term	0	0	0	0.00%		0	0.00%		0	0.00%
600	Intermediate Care	0	0	0	0.00%		0	0.00%		0	0.00%
615	Residential	0	0	0	0.00%		0	0.00%		0	0.00%
625	Other Daily Services	0	0	0	0.00%		0	0.00%		0	0.00%
640	Emergency Room	7230	2,003,559	525,358	26.22%		433,572	21.64%		91,785	4.58%
645	Psychiatric ER's	7250	0	0	0.00%		0	0.00%		0	0.00%
650	Clinics	7260	2,119,906	775,661	36.59%		637,110	30.05%		138,551	6.54%
665	Surgical Day Care	7030	279,710	78,690	28.13%		67,267	24.05%		11,423	4.08%
675	Ambulance	7240	0	0	0.00%		0	0.00%		0	0.00%
690	Home Health Services	7400	0	23,042	0.00%		18,802	0.00%		4,240	0.00%
720	Labor & Delivery	7010	0	0	0.00%		0	0.00%		0	0.00%
725	Surgery & Recovery	7020	2,263,676	871,697	38.51%		631,605	27.90%		240,092	10.61%
740	Anesthesiology	7040	295,960	232,195	78.46%		141,478	47.80%		90,718	30.65%
745	Central Svcs & Supply	7050	4,840,913	1,201,600	24.82%		754,118	15.58%		447,483	9.24%
765	Pharmacy	7170	7,077,143	701,987	9.92%		560,930	7.93%		141,057	1.99%
775	Lab - Clinical	7060	5,093,335	731,831	14.37%		592,041	11.62%		139,789	2.74%
780	Lab - Pathological	7070	126,164	66,949	53.07%		54,866	43.49%		12,083	9.58%
785	Lab - Other	7090	0	5,359	0.00%		4,716	0.00%		643	0.00%
790	Blood Bank	7100	653,017	83,427	12.78%		67,258	10.30%		16,169	2.48%
800	Electrocardiology	7110	779,303	214,833	27.57%		174,580	22.40%		40,253	5.17%
805	Cardiac Cath Lab	7440	0	0	0.00%		0	0.00%		0	0.00%
810	Radiology - Diagnostic	7140	2,736,821	597,651	21.84%		481,545	17.60%		116,106	4.24%
815	CT Scan	7420	0	0	0.00%		0	0.00%		0	0.00%
820	Radiology - Therapeutic	7150	0	0	0.00%		0	0.00%		0	0.00%

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TOTAL REVENUE	ALLOCATED TOTAL (FR. SCHED. N) EXPENSES	ALLOCATED TOTAL (FR. SCHED. N) CC RATIO	=	ALLOCATED FIXED (FR. SCHED. N (TO SCHED. Q) EXPENSES	ALLOCATED FIXED (FR. SCHED. N (TO SCHED. Q) CC RATIO	+	ALLOCATED VARIABLE (FR. SCHED.N) (TO SCHED. Q) EXPENSES	ALLOCATED VARIABLE (FR. SCHED.N) (TO SCHED. Q) CC RATIO
825	Nuclear Medicine	7160	111,165	24,321	21.88%		19,655	17.68%		4,666	4.20%
830	Inhalation Therapy	7180	8,454,894	1,039,576	12.30%		846,143	10.01%		193,433	2.29%
835	Lab - Pulmonary Function	7080	174,889	86,965	49.73%		71,086	40.65%		15,879	9.08%
845	Electromyography	7120	0	0	0.00%		0	0.00%		0	0.00%
850	Electroencephalography	7130	170,632	39,747	23.29%		31,525	18.48%		8,222	4.82%
855	Physical Therapy	7200	523,235	158,003	30.20%		111,074	21.23%		46,929	8.97%
860	Occupational Therapy	7210	320,063	57,927	18.10%		46,985	14.68%		10,943	3.42%
880	Other Physical Medicine	7220	0	43,962	0.00%		36,244	0.00%		7,719	0.00%
890	Dialysis	7190	0	0	0.00%		0	0.00%		<1>	0.00%
900	CARDIOLOGY (RECLASSED)	7410	0	697,140	0.00%		470,695	0.00%		226,446	0.00%
910	Non-Operating Cost Centers			1						1	
	TRAUMA ACTIVATION CHARGES										
	GRAND TOTALS		59,661,895	<445,752>			<376,139>			<69,614>	
910	NON-OPERATING EXPENSES										
	GRAND TOTALS										

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE O) CC RATIO	DIRECT FIXED (FROM SCHEDULE O) COSTS	DIRECT VARIABLE (FROM SCHEDULE O) CC RATIO	DIRECT VARIABLE (FROM SCHEDULE O) COSTS	ALLOCATED FIXED (FROM SCHEDULE P) CC RATIO	ALLOCATED FIXED (FROM SCHEDULE P) COSTS	ALLOCATED VARIABLE (FROM SCHEDULE P) CC RATIO	ALLOCATED VARIABLE (FROM SCHEDULE P) COSTS
5	Interest-Other	8860		0.00%	0	0.00%	0	0.00%	0	0.00%	0
10	Insurance-Other	8840		0.00%	0	0.00%	0	0.00%	0	0.00%	0
15	Licenses and Taxes	8850		0.00%	0	0.00%	0	0.00%	0	0.00%	0
20	Depreciation and Amortization	8810		0.00%	0	0.00%	0	0.00%	0	0.00%	0
25	Leases and Rental	8820		0.00%	0	0.00%	0	0.00%	0	0.00%	0
30	Interest-Working Capital	8860		0.00%	0	0.00%	0	0.00%	0	0.00%	0
35	Hospital Administration	8610		0.00%	0	0.00%	0	0.00%	0	0.00%	0
40	Governing Board Expense	8620		0.00%	0	0.00%	0	0.00%	0	0.00%	0
45	Public Relations	8630		0.00%	0	0.00%	0	0.00%	0	0.00%	0
55	Management Engineering	8640		0.00%	0	0.00%	0	0.00%	0	0.00%	0
60	Other Administrative Services	8750		0.00%	0	0.00%	0	0.00%	0	0.00%	0
65	General Accounting	8510		0.00%	0	0.00%	0	0.00%	0	0.00%	0
70	Communications	8520		0.00%	0	0.00%	0	0.00%	0	0.00%	0
75	Other Fiscal services	8570		0.00%	0	0.00%	0	0.00%	0	0.00%	0
80	Printing and Duplicating	8310		0.00%	0	0.00%	0	0.00%	0	0.00%	0
85	Personnel	8650		0.00%	0	0.00%	0	0.00%	0	0.00%	0
90	Employee Medical Serv Admin	8660		0.00%	0	0.00%	0	0.00%	0	0.00%	0
95	Employee Benefits (non-payroll)	8880		0.00%	0	0.00%	0	0.00%	0	0.00%	0
100	Cafeteria	8330		0.00%	0	0.00%	0	0.00%	0	0.00%	0
105	Purchasing and Stores	8420		0.00%	0	0.00%	0	0.00%	0	0.00%	0
110	Housekeeping	8460		0.00%	0	0.00%	0	0.00%	0	0.00%	0
115	Grounds	8430		0.00%	0	0.00%	0	0.00%	0	0.00%	0
120	Security	8440		0.00%	0	0.00%	0	0.00%	0	0.00%	0
125	Parking	8450		0.00%	0	0.00%	0	0.00%	0	0.00%	0
130	Plant Operations	8470		0.00%	0	0.00%	0	0.00%	0	0.00%	0
135	Plant Maintenance	8480		0.00%	0	0.00%	0	0.00%	0	0.00%	0
140	Other General Services	8370		0.00%	0	0.00%	0	0.00%	0	0.00%	0
145	Employee Housing	8380		0.00%	0	0.00%	0	0.00%	0	0.00%	0
160	Dietary	8320		0.00%	0	0.00%	0	0.00%	0	0.00%	0
165	Laundry and Linen	8350		0.00%	0	0.00%	0	0.00%	0	0.00%	0
170	Patient Accounting	8530		0.00%	0	0.00%	0	0.00%	0	0.00%	0
175	Data Processing	8540		0.00%	0	0.00%	0	0.00%	0	0.00%	0
185	Credit and Collections	8550		0.00%	0	0.00%	0	0.00%	0	0.00%	0
190	Auxiliary Groups	8670		0.00%	0	0.00%	0	0.00%	0	0.00%	0
195	Chaplaincy Services	8680		0.00%	0	0.00%	0	0.00%	0	0.00%	0
200	Medical Library	8690		0.00%	0	0.00%	0	0.00%	0	0.00%	0
205	Medical Records	8700		0.00%	0	0.00%	0	0.00%	0	0.00%	0
210	Medical Staff	8710		0.00%	0	0.00%	0	0.00%	0	0.00%	0
220	Social Services	8360		0.00%	0	0.00%	0	0.00%	0	0.00%	0
225	Insurance-Profesional Liability	8830		0.00%	0	0.00%	0	0.00%	0	0.00%	0
230	Admitting	8560		0.00%	0	0.00%	0	0.00%	0	0.00%	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE O) CC RATIO	DIRECT FIXED COSTS	DIRECT VARIABLE (FROM SCHEDULE O) CC RATIO	DIRECT VARIABLE COSTS	ALLOCATED FIXED (FROM SCHEDULE P) CC RATIO	ALLOCATED FIXED COSTS	ALLOCATED VARIABLE (FROM SCHEDULE P) CC RATIO	ALLOCATED VARIABLE COSTS
245	Other Unassigned Costs	8890		0.00%	0	0.00%	0	0.00%	0	0.00%	0
250	Nursing Administration	8720		0.00%	0	0.00%	0	0.00%	0	0.00%	0
255	In-Service Ed - Nursing	8740		0.00%	0	0.00%	0	0.00%	0	0.00%	0
260	Central Services	7051		0.00%	0	0.00%	0	0.00%	0	0.00%	0
265	Pharmacy	7171		0.00%	0	0.00%	0	0.00%	0	0.00%	0
270	Research Adm. Office	8010		0.00%	0	0.00%	0	0.00%	0	0.00%	0
275	Research Projects	8020		0.00%	0	0.00%	0	0.00%	0	0.00%	0
280	Other Research	8030		0.00%	0	0.00%	0	0.00%	0	0.00%	0
290	Education Adm. Office	8210		0.00%	0	0.00%	0	0.00%	0	0.00%	0
295	Student Housing	8260		0.00%	0	0.00%	0	0.00%	0	0.00%	0
300	LVN Program	8230		0.00%	0	0.00%	0	0.00%	0	0.00%	0
305	School of Nursing	8220		0.00%	0	0.00%	0	0.00%	0	0.00%	0
310	Paramedical Education	8250		0.00%	0	0.00%	0	0.00%	0	0.00%	0
315	Other Education Activities	8270		0.00%	0	0.00%	0	0.00%	0	0.00%	0
320	Medical Post Grad Ed	8240		0.00%	0	0.00%	0	0.00%	0	0.00%	0
350	Cafeteria Sales	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
355	Laundry & Linen	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
360	Social Services Revenue	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
365	Employee housing	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
375	Parking Revenue	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
380	Janitorial & Maintenance	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
385	Date Processing	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
390	Purchasing/Stores Services	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
395	Medical Records/Abstract Sales	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
400	Management Services	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
415	Trans. for Operations	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
420	Other Cost Recoveries	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE O) CC RATIO	DIRECT FIXED COSTS	DIRECT VARIABLE (FROM SCHEDULE O) CC RATIO	DIRECT VARIABLE COSTS	ALLOCATED FIXED (FROM SCHEDULE P) CC RATIO	ALLOCATED FIXED COSTS	ALLOCATED VARIABLE (FROM SCHEDULE P) CC RATIO	ALLOCATED VARIABLE COSTS
505	Med/Surg Acute	6080	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
510	Pediatric Acute	6120	529,167	6.05%	32,019	40.29%	213,193	22.23%	117,645	16.15%	85,486
515	Psychiatric Acute	6140	633	0.00%	0	0.00%	0	0.00%	0	0.00%	0
520	Psychiatric Acute-Adol/Pediatric	7250	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
525	Obstetrics Acute	6160	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
530	Rehabilitation Care	6340	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
535	Definative Observation	6030	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
540	Other Acute Care	6180	9,730	0.00%	0	0.00%	0	0.00%	0	0.00%	0
545	Med/Surg Intensive Care	6010	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
550	Coronary Intensive Care	6020	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
555	Pediatric Intensive Care	6040	246,940	9.62%	23,768	41.54%	102,567	20.27%	50,048	4.65%	11,476
560	Neonatal Intensive Care	6090	0	7.51%	0	39.96%	0	19.30%	0	4.26%	0
565	Burn Care	6070	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
570	Psychiatric Isolation	6050	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
575	Other Intensive Care	6060	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
580	Nursery Acute	6170	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
585	Skilled Nursing	6200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
595	Psychiatric Long-term	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
600	Intermediate Care	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
615	Residential	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
625	Other Daily Services	0		0.00%	0	0.00%	0	0.00%	0	0.00%	0
640	Emergency Room	7230	53,328	23.95%	12,770	12.04%	6,421	21.64%	11,540	4.58%	2,443
645	Psychiatric ER's	7250		0.00%	0	0.00%	0	0.00%	0	0.00%	0
650	Clinics	7260	5,381	27.60%	1,485	81.26%	4,373	30.05%	1,617	6.54%	352
665	Surgical Day Care	7030	0	30.65%	0	8.27%	0	24.05%	0	4.08%	0
675	Ambulance	7240	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
690	Home Health Services	7400		0.00%	0	0.00%	0	0.00%	0	0.00%	0
720	Labor & Delivery	7010	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
725	Surgery & Recovery	7020	43,562	9.75%	4,246	28.40%	12,370	27.90%	12,155	10.61%	4,620
740	Anesthesiology	7040	102	5.29%	5	44.37%	45	47.80%	49	30.65%	31
745	Central Svcs & Supply	7050	125,055	0.00%	0	18.41%	23,021	15.58%	19,481	9.24%	11,560
765	Pharmacy	7170	133,609	0.00%	0	13.74%	18,362	7.93%	10,590	1.99%	2,663
775	Lab - Clinical	7060	136,609	16.27%	22,229	12.59%	17,200	11.62%	15,879	2.74%	3,749
780	Lab - Pathological	7070	1,512	33.18%	502	41.46%	627	43.49%	658	9.58%	145
785	Lab - Other	7090	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
790	Blood Bank	7100	29,992	21.89%	6,565	7.64%	2,291	10.30%	3,089	2.48%	743
800	Electrocardiology	7110	888	16.59%	147	21.73%	193	22.40%	199	5.17%	46
805	Cardiac Cath Lab	7440	728	0.00%	0	0.00%	0	0.00%	0	0.00%	0
810	Radiology - Diagnostic	7140	198,562	9.14%	18,141	16.73%	33,226	17.60%	34,937	4.24%	8,424
815	CT Scan	7420	5,280	0.00%	0	0.00%	0	0.00%	0	0.00%	0
820	Radiology - Therapeutic	7150	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0

CHILDREN'S HOSPITAL
SUMMARY OF PERIOD TWO

STEP DOWN LINE #	DESCRIPTION	DEPT. #	TRAUMA PATIENT REVENUE	DIRECT FIXED (FROM SCHEDULE O) CC RATIO	DIRECT FIXED COSTS	DIRECT VARIABLE (FROM SCHEDULE O) CC RATIO	DIRECT VARIABLE COSTS	ALLOCATED FIXED (FROM SCHEDULE P) CC RATIO	ALLOCATED FIXED COSTS	ALLOCATED VARIABLE (FROM SCHEDULE P) CC RATIO	ALLOCATED VARIABLE COSTS
825	Nuclear Medicine	7160	370	0.14%	1	12.31%	46	17.68%	65	4.20%	16
830	Inhalation Therapy	7180	87,804	4.89%	4,290	16.42%	14,421	10.01%	8,787	2.29%	2,009
835	Lab - Pulmonary Function	7080	0	68.40%	0	28.77%	0	40.65%	0	9.08%	0
845	Electromyography	7120	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
850	Electroencephalography	7130	4,785	3.71%	177	0.00%	0	18.48%	884	4.82%	231
855	Physical Therapy	7200	43,275	9.14%	3,954	35.10%	15,187	21.23%	9,187	8.97%	3,881
860	Occupational Therapy	7210	33,958	6.69%	2,273	40.20%	13,650	14.68%	4,985	3.42%	1,161
880	Other Physical Medicine	7220	775	0.00%	0	0.00%	0	0.00%	0	0.00%	0
890	Dialysis	7190		0.00%	0	0.00%	0	0.00%	0	0.00%	0
900	CARDIOLOGY (RECLASSED)	7410	30	0.00%	0	0.00%	0	0.00%	0	0.00%	0
910	Non-Operating Cost Centers										
	TRAUMA ACTIVATION CHARGES		0								
	GRAND TOTALS		1,692,075		132,574		477,194		301,794		139,034
910	NON-OPERATING EXPENSES				(To Summary)		(To Summary)		(To Summary)		(To Summary)
	GRAND TOTALS						609,768				440,828

CHILDRENS HOSPITAL OF OAKLAND

COST ALLOCATION

FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	(TO SCHED. N) ALLOCATED TOTAL	TOTAL EXPENSES
245	Other Unassigned Costs	0	0	0
250	Nursing Administration	553,500	(553,500)	0
255	In-Service Ed - Nursing	176,979	(176,979)	0
260	Central Services	619,638	(619,638)	0
265	Pharmacy	404,406	(404,406)	0
270	Research Adm. Office	0	0	0
275	Research Projects	0	0	0
280	Other Research	0	0	0
290	Education Adm. Office	0	0	0
295	Student Housing	0	0	0
300	LVN Program	0	0	0
305	School of Nursing	0	0	0
310	Paramedical Education	1,273,513	(1,273,513)	0
315	Other Education Activities	0	0	0
320	Medical Post Grad Ed	0	0	0
	Subtotal	15,229,022	(15,229,022)	0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	(TO SCHED. M) ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	COST RECOVERIES	0	0	0
350	Cafeteria Sales	0	0	0
355	Laundry & Linen	0	0	0
360	Social Services Revenue	0	0	0
365	Employee housing	0	0	0
375	Parking Revenue	0	0	0
380	Janitorial & Maintenance	0	0	0
385	Date Processing	0	0	0
390	Purchasing/Stores Services	0	0	0
395	Medical Records/Abstract Sales	0	0	0
400	Management Services	0	0	0
415	Trans. for Operations	0	0	0
420	Other Cost Recoveries	0	0	0
425		0	0	0
435	Total Cost Recoveries	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	(TO SCHED. N) ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	DAILY HOSPITAL SERVICES	0	0	0
505	Med/Surg Acute	0	0	0
510	Pediatric Acute	4,323,827	3,581,792	7,905,619
515	Psychiatric Acute	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0
525	Obstetrics Acute	0	0	0
530	Rehabilitation Care	0	0	0
535	Definative Observation	0	0	0
540	Other Acute Care	0	0	0
545	Med/Surg Intensive Care	0	0	0
550	Coronary Intensive Care	0	0	0
555	Pediatric Intensive Care	1,687,266	821,683	2,508,949
560	Neonatal Intensive Care	4,276,971	2,121,871	6,398,842
565	Burn Care	0	0	0
570	Psychiatric Isolation	0	0	0
575	Other Intensive Care	0	0	0
580	Nursery Acute	0	0	0
585	Skilled Nursing	0	0	0
595	Psychiatric Long-term	0	0	0
600	Intermediate Care	0	0	0
615	Residential	0	0	0
625	Other Daily Services	0	0	0
	Daily Services Subtotal	10,288,064	6,525,346	16,813,410

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	(TO SCHED. N) ALLOCATED TOTAL	TOTAL EXPENSES
	ANCILLARY SERVICES	0	0	0
640	Emergency Room	721,039	525,358	1,246,397
645	Psychiatric ER's	0	0	0
650	Clinics	2,307,770	775,661	3,083,431
665	Surgical Day Care	108,851	78,690	187,541
675	Ambulance	0	0	0
690	Home Health Services	0	23,042	23,042
720	Labor & Delivery	0	0	0
725	Surgery & Recovery	863,432	871,697	1,735,129
740	Anesthesiology	146,983	232,195	379,178
745	Central Svcs & Supply	891,142	1,201,600	2,092,742
765	Pharmacy	972,633	701,987	1,674,620
775	Lab - Clinical	1,470,098	731,831	2,201,929
780	Lab - Pathological	94,169	66,949	161,118
785	Lab - Other	56,529	5,359	61,888
790	Blood Bank	192,835	83,427	276,262
800	Electrocardiology	298,573	214,833	513,406
805	Cardiac Cath Lab	0	0	0
810	Radiology - Diagnostic	708,008	597,651	1,305,659
815	CT Scan	0	0	0
820	Radiology - Therapeutic	0	0	0
825	Nuclear Medicine	13,841	24,321	38,162
830	Inhalation Therapy	1,801,819	1,039,576	2,841,395
835	Lab - Pulmonary Function	169,941	86,965	256,906
845	Electromyography	0	0	0
850	Electroencephalography	6,322	39,747	46,069
855	Physical Therapy	231,439	158,003	389,442
860	Occupational Therapy	150,076	57,927	208,003
880	Other Physical Medicine	76,058	43,963	120,021
890	Dialysis	0	0	0
900	Other Ancillary Services	145,137	697,140	842,277
	Ancillary Services Subtotal	11,426,696	8,257,924	19,684,619
910	Non-Operating Cost Centers	2,509,207	445,752	2,954,959
991	Total Costs (lines 005 thru 910	39,452,989	0	39,452,989

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
	NON-REVENUE PRODUCING CENTERS								
5	Interest-Other	808,907							
10	Insurance-Other	591,414							
15	Licenses and Taxes	7,722							
20	Depreciation and Amortization	1,118,900							
25	Leases and Rental	0							
30	Interest-Working Capital	0	(2,526,943)						
35	Hospital Administration	1,299,125	119,661	1,418,786					
40	Governing Board Expense	0	0	0					
45	Public Relations	373,508	6,794	380,302					
55	Management Engineering	127,431	0	127,431					
60	Other Administrative Services	203,183	0	203,183					
65	General Accounting	408,883	30,654	439,537					
70	Communications	303,558	5,277	308,835					
75	Other Fiscal services	0	0	0					
80	Printing and Duplicating	76,760	8,835	85,595	(2,963,668)				
85	Personnel	308,194	27,364	335,558	27,254				
90	Employee Medical Serv Admin	0	14,702	14,702	1,194				
95	Employee Benefits (non-payroll)	0	0	0	0				
100	Cafeteria	476,652	61,535	538,187	43,712	(960,608)			
105	Purchasing and Stores	167,964	54,929	222,893	18,103	4,382	(245,379)		
110	Housekeeping	887,820	58,501	946,321	76,860	49,082	4,782	(1,077,046)	
115	Grounds	0	0	0	0	0	0	0	
120	Security	326,343	11,426	337,769	27,434	3,506	795	5,754	
125	Parking	0	0	0	0	0	0	0	
130	Plant Operations	325,368	139,344	464,712	37,744	0	1	70,174	
135	Plant Maintenance	475,425	12,823	488,248	39,656	17,529	2,540	6,458	(1,502,319)
140	Other General Services	0	0	0	0	0	0	0	0
145	Employee Housing	0	0	0	0	0	0	0	0
160	Dietary	110,043	14,058	124,101	10,079	4,382	10,444	7,080	10,693
165	Laundry and Linen	129,994	9,842	139,836	11,357	1,753	2,078	4,956	7,486
170	Patient Accounting	760,567	50,901	811,468	65,908	30,676	1,065	25,634	38,717
175	Data Processing	474,122	12,997	487,119	39,564	9,641	0	6,545	9,886
185	Credit and Collections	0	12,675	12,675	1,029	4,382	0	6,383	9,641
190	Auxiliary Groups	211	7,761	7,972	647	1,753	0	3,908	5,903
195	Chaplaincy Services	0	0	0	0	0	0	0	0
200	Medical Library	84,052	21,658	105,710	8,586	1,753	906	10,907	16,473
205	Medical Records	471,097	40,146	511,243	41,523	28,047	660	20,218	30,537
210	Medical Staff	240,643	9,493	250,136	20,316	4,382	621	4,781	7,221
220	Social Services	340,163	18,838	359,001	29,158	0	183	9,487	14,329

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
225	Insurance-Profesional Liability	865,000	0	865,000	70,255	0	0	0	0
230	Admitting	437,937	53,802	491,739	39,939	23,665	1,377	27,095	40,923
245	Other Unassigned Costs	0	0	0	0	0	0	0	0
250	Nursing Administration	553,500	21,107	574,607	46,670	17,529	419	10,630	16,055
255	In-Service Ed - Nursing	176,979	37,354	214,333	17,408	6,135	417	18,811	28,412
260	Central Services	619,638	0	619,638	50,327	0	0	0	0
265	Pharmacy	404,406	0	404,406	32,846	0	0	0	0
270	Research Adm. Office	0	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0	0
310	Paramedical Education	1,273,513	15,468	1,288,981	104,691	0	0	7,790	11,765
315	Other Education Activities	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	0	0	0	0	0	0	0	0
	Subtotal	15,229,022	($1,648,998)	$13,580,024	($2,101,406)	($752,009)	($219,091)	($830,436)	($1,254,278)

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
		0							
	COST RECOVERIES	0							
350	Cafeteria Sales	0							
355	Laundry & Linen	0							
360	Social Services Revenue	0							
365	Employee housing	0							
375	Parking Revenue	0							
380	Janitorial & Maintenance	0							
385	Date Processing	0							
390	Purchasing/Stores Services	0							
395	Medical Records/Abstract Sales	0							
400	Management Services	0							
415	Trans. for Operations	0							
420	Other Cost Recoveries	0							
425		0							
435	Total Cost Recoveries	0	$0	$0	$0	$0	$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
		0							
	DAILY HOSPITAL SERVICES	0							
505	Med/Surg Acute	0							
510	Pediatric Acute	4,323,827	296,587	4,620,414	375,271	157,764	9,823	149,361	225,593
515	Psychiatric Acute	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	1,687,266	84,670	1,771,936	143,917	60,476	4,526	42,640	64,403
560	Neonatal Intensive Care	4,276,971	196,892	4,473,863	363,368	163,023	12,450	99,155	149,762
565	Burn Care	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0
	Daily Services Subtotal	10,288,064	$578,149	$10,866,213	$882,555	$381,263	$26,799	$291,156	$439,758

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
	ANCILLARY SERVICES	0							
640	Emergency Room	721,039	72,868	793,907	64,481	34,182	4,767	36,696	55,425
645	Psychiatric ER's	0	0	0	0	0	0	0	0
650	Clinics	2,307,770	148,810	2,456,580	199,524	35,935	7,419	74,941	113,190
665	Surgical Day Care	108,851	9,211	118,062	9,589	3,506	174	4,639	7,006
675	Ambulance	0	0	0	0	0	0	0	0
690	Home Health Services	0	9,077	9,077	737	1,753	0	4,571	6,904
720	Labor & Delivery	0	0	0	0	0	0	0	0
725	Surgery & Recovery	863,432	142,567	1,005,999	81,707	31,553	11,899	71,797	108,441
740	Anesthesiology	146,983	0	146,983	11,938	876	4,937	0	0
745	Central Svcs & Supply	891,142	0	891,142	72,379	22,788	52,177	0	0
765	Pharmacy	972,633	0	972,633	78,997	18,406	56,948	0	0
775	Lab - Clinical	1,470,098	56,460	1,526,558	123,987	43,823	26,501	28,433	42,945
780	Lab - Pathological	94,169	18,932	113,101	9,186	2,629	271	9,534	14,400
785	Lab - Other	56,529	0	56,529	4,591	0	768	0	0
790	Blood Bank	192,835	2,833	195,668	15,892	6,135	2,221	1,427	2,155
800	Electrocardiology	298,573	50,767	349,340	28,373	8,765	1,712	25,566	38,615
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	708,008	123,796	831,804	67,559	26,294	4,337	62,344	94,163
815	CT Scan	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0	0
825	Nuclear Medicine	13,841	5,935	19,776	1,606	0	675	2,989	4,514
830	Inhalation Therapy	1,801,819	30,184	1,832,003	148,796	66,611	15,147	15,201	22,959
835	Lab - Pulmonary Function	169,941	22,235	192,176	15,609	6,135	917	11,198	16,913
845	Electromyography	0	0	0	0	0	0	0	0
850	Electroencephalography	6,322	8,915	15,237	1,238	4,382	0	4,490	6,781
855	Physical Therapy	231,439	26,411	257,850	20,943	9,641	373	13,300	20,089
860	Occupational Therapy	150,076	6,552	156,628	12,721	5,259	344	3,300	4,984
880	Other Physical Medicine	76,058	14,541	90,599	7,358	3,506	174	7,323	11,061
890	Dialysis	0	0	0	0	0	0	0	0
900	Other Ancillary Services	145,137	217,596	362,733	29,461	38,565	529	109,582	165,510
	Ancillary Services Subtotal	11,426,696	967,690	12,394,386	1,006,674	370,746	192,292	487,329	736,055
910	Non-Operating Cost Centers	2,509,207	103,159	2,612,366	212,177	0	0	51,951	78,466
991	Total Costs (lines 005 thru 910	39,452,989	0	39,452,989	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	NON-REVENUE PRODUCING CENTERS								
5	Interest-Other								
10	Insurance-Other								
15	Licenses and Taxes								
20	Depreciation and Amortization								
25	Leases and Rental								
30	Interest-Working Capital								
35	Hospital Administration								
40	Governing Board Expense								
45	Public Relations								
55	Management Engineering								
60	Other Administrative Services								
65	General Accounting								
70	Communications								
75	Other Fiscal services								
80	Printing and Duplicating								
85	Personnel								
90	Employee Medical Serv Admin								
95	Employee Benefits (non-payroll)								
100	Cafeteria								
105	Purchasing and Stores								
110	Housekeeping								
115	Grounds								
120	Security								
125	Parking								
130	Plant Operations								
135	Plant Maintenance								
140	Other General Services								
145	Employee Housing								
160	Dietary	(166,779)							
165	Laundry and Linen	0	(167,467)						
170	Patient Accounting	0	0						
175	Data Processing	0	0						
185	Credit and Collections	0	0						
190	Auxiliary Groups	0	0						
195	Chaplaincy Services	0	0						
200	Medical Library	0	0						
205	Medical Records	0	0						
210	Medical Staff	0	0						
220	Social Services	0	0						

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
225	Insurance-Profesional Liability	0	0						
230	Admitting	0	0						
245	Other Unassigned Costs	0	0	(4,616,688)					
250	Nursing Administration	0	0	0					
255	In-Service Ed - Nursing	0	0	0	(951,426)				
260	Central Services	0	0	0	0	(669,965)			
265	Pharmacy	0	0	0	0	3,662	(440,914)		
270	Research Adm. Office	0	0	0	0	0	0		
275	Research Projects	0	0	0	0	0	0		
280	Other Research	0	0	0	0	0	0		
290	Education Adm. Office	0	0	0	0	0	0		
295	Student Housing	0	0	0	0	0	0		
300	LVN Program	0	0	0	0	0	0		
305	School of Nursing	0	0	0	0	0	0		
310	Paramedical Education	0	0	0	0	0	0	(1,413,227)	
315	Other Education Activities	0	0	0	0	0	0	0	
320	Medical Post Grad Ed	0	0	0	0	0	0	0	
	Subtotal	($166,779)	($167,467)	($4,616,688)	($951,426)	($666,303)	($440,914)	($1,413,227)	$0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	COST RECOVERIES								
350	Cafeteria Sales								
355	Laundry & Linen								
360	Social Services Revenue								
365	Employee housing								
375	Parking Revenue								
380	Janitorial & Maintenance								
385	Date Processing								
390	Purchasing/Stores Services								
395	Medical Records/Abstract Sales								
400	Management Services								
415	Trans. for Operations								
420	Other Cost Recoveries								
425									
435	Total Cost Recoveries	$0	$0	$0	$0	$0	$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	DAILY HOSPITAL SERVICES								
505	Med/Surg Acute								
510	Pediatric Acute	159,328	87,302	722,024	314,909	1,407	28,111	1,054,312	7,905,619
515	Psychiatric Acute	0	0	0	0	0	0	0	
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0	
525	Obstetrics Acute	0	0	0	0	0	0	0	
530	Rehabilitation Care	0	0	0	0	0	0	0	
535	Definative Observation	0	0	0	0	0	0	0	
540	Other Acute Care	0	0	0	0	0	0	0	
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	
550	Coronary Intensive Care	0	0	0	0	0	0	0	
555	Pediatric Intensive Care	7,416	14,138	255,204	122,837	1,963	19,495	0	2,508,949
560	Neonatal Intensive Care	36	29,787	697,101	343,943	1,073	65,283	0	6,398,842
565	Burn Care	0	0	0	0	0	0	0	
570	Psychiatric Isolation	0	0	0	0	0	0	0	
575	Other Intensive Care	0	0	0	0	0	0	0	
580	Nursery Acute	0	0	0	0	0	0	0	
585	Skilled Nursing	0	0	0	0	0	0	0	
595	Psychiatric Long-term	0	0	0	0	0	0	0	
600	Intermediate Care	0	0	0	0	0	0	0	
615	Residential	0	0	0	0	0	0	0	
625	Other Daily Services	0	0	0	0	0	0	0	
	Daily Services Subtotal	$166,779	$131,227	$1,674,329	$781,688	$4,442	$112,888	$1,054,312	$16,813,410

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION
FPE: 6-30-87

SCHEDULE R

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	ANCILLARY SERVICES								
640	Emergency Room	0	6,378	155,037	49,135	0	46,387	0	1,246,397
645	Psychiatric ER's	0	0	0	0	0	0	0	
650	Clinics	0	5,001	164,040	26,801	0	0	0	3,083,431
665	Surgical Day Care	0	0	21,644	4,467	0	18,455	0	187,541
675	Ambulance	0	0	0	0	0	0	0	
690	Home Health Services	0	0	0	0	0	0	0	23,042
720	Labor & Delivery	0	0	0	0	0	0	0	
725	Surgery & Recovery	0	16,491	175,165	46,901	5,208	67,807	112,161	1,735,129
740	Anesthesiology	0	0	22,902	0	0	101,814	89,729	379,178
745	Central Svcs & Supply	0	0	374,594	20,101	656,653	2,909	0	2,092,742
765	Pharmacy	0	0	547,635	0	0	0	0	1,674,620
775	Lab - Clinical	0	0	394,127	11,167	0	4,387	0	2,201,929
780	Lab - Pathological	0	0	9,763	2,233	0	0	0	161,118
785	Lab - Other	0	0	0	0	0	0	0	61,888
790	Blood Bank	0	0	50,531	2,233	0	0	0	276,262
800	Electrocardiology	0	132	60,303	0	0	599	0	513,406
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	0	3,795	211,778	2,233	0	1,351	0	1,305,659
815	CT Scan	0	0	0	0	0	0	0	
820	Radiology - Therapeutic	0	0	0	0	0	0	0	
825	Nuclear Medicine	0	0	8,602	0	0	0	0	38,162
830	Inhalation Therapy	0	0	654,247	2,233	0	84,199	0	2,841,395
835	Lab - Pulmonary Function	0	426	13,533	0	0	0	0	256,906
845	Electromyography	0	0	0	0	0	0	0	
850	Electroencephalography	0	737	13,204	0	0	0	0	46,069
855	Physical Therapy	0	2,093	40,488	2,233	0	0	22,432	389,442
860	Occupational Therapy	0	0	24,767	0	0	0	0	208,003
880	Other Physical Medicine	0	0	0	0	0	0	0	120,021
890	Dialysis	0	0	0	0	0	0	0	
900	Other Ancillary Services	0	1,186	0	0	0	119	134,593	842,277
	Ancillary Services Subtotal	0	36,240	2,942,359	169,738	661,861	328,026	358,915	19,684,619
910	Non-Operating Cost Centers	0	0	0	0	0	0	0	2,954,959
991	Total Costs (lines 005 thru 910	0	0	0	0	0	0	0	39,452,989

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

SCHEDULE R

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies	Square Feet Serviced	Square Feet	Meals Served
5	Interest-Other							
10	Insurance-Other							
15	Licenses and Taxes							
20	Depreciation and Amortization							
25	Leases and Rental							
30	Interest-Working Capital							
35	Hospital Administration	8,912						
40	Governing Board Expense							
45	Public Relations	506						
55	Management Engineering							
60	Other Administrative Services							
65	General Accounting	2,283						
70	Communications	393						
75	Other Fiscal services							
80	Printing and Duplicating	658						
85	Personnel	2,038	335,558					
90	Employee Medical Serv Admin	1,095	14,702					
95	Employee Benefits (non-payroll)		0					
100	Cafeteria	4,583	538,187					
105	Purchasing and Stores	4,091	222,893	5				
110	Housekeeping	4,357	946,321	56	81,678			
115	Grounds		0					
120	Security	851	337,769	4	13,575	851		
125	Parking		0					
130	Plant Operations	10,378	464,712		20	10,378		
135	Plant Maintenance	955	488,248	20	43,380	955		
140	Other General Services		0					
145	Employee Housing		0					
160	Dietary	1,047	124,101	5	178,368	1,047	1,047	
165	Laundry and Linen	733	139,836	2	35,494	733	733	
170	Patient Accounting	3,791	811,468	35	18,190	3,791	3,791	
175	Data Processing	968	487,119	11		968	968	
185	Credit and Collections	944	12,675	5		944	944	
190	Auxiliary Groups	578	7,972	2		578	578	
195	Chaplaincy Services		0					
200	Medical Library	1,613	105,710	2	15,470	1,613	1,613	
205	[illegible] Records	2,990	511,243	32	11,277	2,990	2,990	
210	[illegible] taff	707	250,136	5	10,611	707	707	
220	[illegible] Services	1,403	359,001		3,119	1,403	1,403	
225	Insurance-Profesional Liability		865,000					
230	Admitting	4,007	491,739	27	23,522	4,007	4,007	

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

SCHEDULE R

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies	Square Feet Serviced	Square Feet	Meals Served
245	Other Unassigned Costs		0					
250	Nursing Administration	1,572	574,607	20	7,152	1,572	1,572	
255	In-Service Ed - Nursing	2,782	214,333	7	7,130	2,782	2,782	
260	Central Services		619,638					
265	Pharmacy		404,406					
270	Research Adm. Office		0					
275	Research Projects		0					
280	Other Research		0					
290	Education Adm. Office		0					
295	Student Housing		0					
300	LVN Program		0					
305	School of Nursing		0					
310	Medical Post Grad Ed	1,152	1,288,981			1,152	1,152	
315	Other Education Activities		0					
320	Paramedical Education		0					
	DAILY HOSPITAL SERVICES							
505	Med/Surg Acute							
510	Pediatric Acute	22,089	4,620,414	180	167,776	22,089	22,089	67,293
515	Psychiatric Acute		0					
520	Psychiatric Acute-Adol/Pediatri		0					
525	Obstetrics Acute		0					
530	Rehabilitation Care		0					
535	Definative Observation		0					
540	Other Acute Care		0					
545	Med/Surg Intensive Care		0					
550	Coronary Intensive Care		0					
555	Pediatric Intensive Care	6,306	1,771,936	69	77,299	6,306	6,306	3,132
560	Neonatal Intensive Care	14,664	4,473,863	186	212,629	14,664	14,664	15
565	Burn Care		0					
570	Psychiatric Isolation		0					
575	Other Intensive Care		0					
580	Nursery Acute		0					
585	Skilled Nursing		0					
595	Psychiatric Long-term		0					
600	Intermediate Care		0					
615	Residential		0					
625	Other Daily Services		0					
	ANCILLARY SERVICES							
640	Emergency Room	5,427	793,907	39	81,425	5,427	5,427	

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies	Square Feet Serviced	Square Feet	Meals Served
645	Psychiatric ER's		0					
650	Clinics	11,083	2,456,580	41	126,705	11,083	11,083	
665	Surgical Day Care	686	118,062	4	2,979	686	686	
675	Ambulance		0					
690	Home Health Services	676	9,077	2		676	676	
720	Labor & Delivery		0					
725	Surgery & Recovery	10,618	1,005,999	36	203,225	10,618	10,618	
740	Anesthesiology		146,983	1	84,322			
745	Central Svcs & Supply		891,142	26	891,142			
765	Pharmacy		972,633	21	972,633			
775	Lab - Clinical	4,205	1,526,558	50	452,613	4,205	4,205	
780	Lab - Pathological	1,410	113,101	3	4,631	1,410	1,410	
785	Lab - Other		56,529		13,118			
790	Blood Bank	211	195,668	7	37,926	211	211	
800	Electrocardiology	3,781	349,340	10	29,244	3,781	3,781	
805	Cardiac Cath Lab		0					
810	Radiology - Diagnostic	9,220	831,804	30	74,081	9,220	9,220	
815	CT Scan		0					
820	Radiology - Therapeutic		0					
825	Nuclear Medicine	442	19,776		11,533	442	442	
830	Inhalation Therapy	2,248	1,832,003	76	258,705	2,248	2,248	
835	Lab - Pulmonary Function	1,656	192,176	7	15,669	1,656	1,656	
845	Electromyography		0					
850	Electroencephalography	664	15,237	5		664	664	
855	Physical Therapy	1,967	257,850	11	6,374	1,967	1,967	
860	Occupational Therapy	488	156,628	6	5,883	488	488	
880	Other Physical Medicine	1,083	90,599	4	2,968	1,083	1,083	
890	Dialysis		0					
900	Other Ancillary Services	16,206	362,733	44	9,027	16,206	16,206	
910	Non-Operating Cost Centers	7,683	2,612,366			7,683	7,683	
991	Total Stats Units(lines 005-910	188,200	36,489,321	1,096	4,190,893	159,284	147,100	70,440
			2,963,668					
			39,452,989					

Adjusted To Exclude Capital Costs

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Sup. Costed Requisitions	Pharmacy Costed Requisitions	Post Grad Education	Gross Patient Revenue
5	Interest-Other							
10	Insurance-Other							
15	Licenses and Taxes							
20	Depreciation and Amortization							
25	Leases and Rental							
30	Interest-Working Capital							
35	Hospital Administration							
40	Governing Board Expense							
45	Public Relations							
55	Management Engineering							
60	Other Administrative Services							
65	General Accounting							
70	Communications							
75	Other Fiscal services							
80	Printing and Duplicating							
85	Personnel							
90	Employee Medical Serv Admin							
95	Employee Benefits (non-payroll)							
100	Cafeteria							
105	Purchasing and Stores							
110	Housekeeping							
115	Grounds							
120	Security							
125	Parking							
130	Plant Operations							
135	Plant Maintenance							
140	Other General Services							
145	Employee Housing							
160	Dietary							
165	Laundry and Linen							
170	Patient Accounting							
175	Data Processing							
185	Credit and Collections							
190	Auxiliary Groups							
195	Chaplaincy Services							
200	Medical Library							
205	Medical Records							
210	Medical Staff							
220	Social Services							
225	Insurance-Profesional Liability							
230	Admitting							

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Sup. Costed Requisitions	Pharmacy Costed Requisitions	Post Grad Education	Gross Patient Revenue
245	Other Unassigned Costs							
250	Nursing Administration							
255	In-Service Ed - Nursing							
260	Central Services							
265	Pharmacy				8,489			
270	Research Adm. Office							
275	Research Projects							
280	Other Research							
290	Education Adm. Office							
295	Student Housing							
300	LVN Program							
305	School of Nursing							
310	Medical Post Grad Ed							
315	Other Education Activities							
320	Paramedical Education							
	DAILY HOSPITAL SERVICES							
505	Med/Surg Acute							
510	Pediatric Acute	80,767	9,330,790	141	3,261	17,974	47	9,330,790
515	Psychiatric Acute							
520	Psychiatric Acute-Adol/Pediatri							
525	Obstetrics Acute							
530	Rehabilitation Care							
535	Definative Observation							
540	Other Acute Care							
545	Med/Surg Intensive Care							
550	Coronary Intensive Care							
555	Pediatric Intensive Care	13,080	3,298,020	55	4,550	12,465		3,298,020
560	Neonatal Intensive Care	27,557	9,008,700	154	2,488	41,742		9,008,700
565	Burn Care							
570	Psychiatric Isolation							
575	Other Intensive Care							
580	Nursery Acute							
585	Skilled Nursing							
595	Psychiatric Long-term							
600	Intermediate Care							
615	Residential							
625	Other Daily Services							
	ANCILLARY SERVICES							
640	Emergency Room	5,901	2,003,559	22		29,660		2,003,559

CHILDRENS HOSPITAL OF OAKLAND
COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Sup. Costed Requisitions	Pharmacy Costed Requisitions	Post Grad Education	Gross Patient Revenue
645	Psychiatric ER's							
650	Clinics	4,627	2,119,906	12				2,119,906
665	Surgical Day Care		279,710	2		11,800		279,710
675	Ambulance							
690	Home Health Services							
720	Labor & Delivery							
725	Surgery & Recovery	15,257	2,263,676	21	12,073	43,356	5	2,263,676
740	Anesthesiology		295,960			65,100	4	295,960
745	Central Svcs & Supply		4,840,913	9	1,522,315	1,860		4,840,913
765	Pharmacy		7,077,143					7,077,143
775	Lab - Clinical		5,093,335	5		2,805		5,093,335
780	Lab - Pathological		126,164	1				126,164
785	Lab - Other							
790	Blood Bank		653,017	1				653,017
800	Electrocardiology	122	779,303			383		779,303
805	Cardiac Cath Lab							
810	Radiology - Diagnostic	3,511	2,736,821	1		864		2,736,821
815	CT Scan							
820	Radiology - Therapeutic							
825	Nuclear Medicine		111,165					111,165
830	Inhalation Therapy		8,454,894	1		53,837		8,454,894
835	Lab - Pulmonary Function	394	174,889					174,889
845	Electromyography							
850	Electroencephalography	682	170,632					170,632
855	Physical Therapy	1,936	523,235	1			1	523,235
860	Occupational Therapy		320,063					320,063
880	Other Physical Medicine							
890	Dialysis							
900	Other Ancillary Services	1,097				76	6	
910	Non-Operating Cost Centers							
991	Total Stats Units(lines 005-910	154,931	59,661,895	426	1,553,176	281,922	63	59,661,895

CHILDRENS HOSPITAL OF OAKLAND

SCHEDULE S

FIXED COST ALLOCATION (FROM SCHED. M) (TO SCHED. N)

FPE: 6-30-87

LINE No.	COST CENTER	ADJUSTED DIR EXP	ALLOCATED TOTAL	TOTAL EXPENSES
5	Interest-Other	808,907	(808,907)	0
10	Insurance-Other	382,773	(382,773)	0
15	Licenses and Taxes	7,722	(7,722)	0
20	Depreciation and Amortization	1,117,747	(1,117,747)	0
25	Leases and Rental	0	0	0
30	Interest-Working Capital	0	0	0
35	Hospital Administration	1,299,125	(1,299,125)	0
40	Governing Board Expense	0	0	0
45	Public Relations	373,508	(373,508)	0
55	Management Engineering	0	0	0
60	Other Administrative Services	0	0	0
65	General Accounting	408,883	(408,883)	0
70	Communications	278,785	(278,785)	0
75	Other Fiscal services	0	0	0
80	Printing and Duplicating	76,760	(76,760)	0
85	Personnel	290,789	(290,789)	0
90	Employee Medical Serv Admin	0	0	0
95	Employee Benefits (non-payroll)	0	0	0
100	Cafeteria	319,191	(319,191)	0
105	Purchasing and Stores	153,059	(153,059)	0
110	Housekeeping	295,812	(295,812)	0
115	Grounds	0	0	0
120	Security	312,013	(312,013)	0
125	Parking	0	0	0
130	Plant Operations	325,368	(325,368)	0
135	Plant Maintenance	475,425	(475,425)	0
140	Other General Services	0	0	0
145	Employee Housing	0	0	0
160	Dietary	39,481	(39,481)	0
165	Laundry and Linen	19,636	(19,636)	0
170	Patient Accounting	697,525	(697,525)	0
175	Data Processing	474,122	(474,122)	0
185	Credit and Collections	0	0	0
190	Auxiliary Groups	211	(211)	0
195	Chaplaincy Services	0	0	0
200	Medical Library	52,895	(52,895)	0
205	Medical Records	458,177	(458,177)	0
210	Medical Staff	91,793	(91,793)	0
220	Social Services	238,084	(238,084)	0
225	Insurance-Profesional Liability	365,166	(365,166)	0
230	Admitting	421,393	(421,393)	0
245	Other Unassigned Costs	0	0	0
250	Nursing Administration	479,182	(479,182)	0
255	In-Service Ed - Nursing	166,726	(166,726)	0
260	Central Services	276,130	(276,130)	0

CHILDRENS HOSPITAL OF OAKLAND

SCHEDULE S

FIXED COST ALLOCATION (FROM SCHED. M) (TO SCHED. N)

FPE: 6-30-87

LINE No.	COST CENTER	ADJUSTED DIR EXP	ALLOCATED TOTAL	TOTAL EXPENSES
265	Pharmacy	404,406	(404,406)	0
270	Research Adm. Office	0	0	0
275	Research Projects	0	0	0
280	Other Research	0	0	0
290	Education Adm. Office	0	0	0
295	Student Housing	0	0	0
300	LVN Program	0	0	0
305	School of Nursing	0	0	0
310	Paramedical Education	0	0	0
315	Other Education Activities	0	0	0
320	Medical Post Grad Ed	0	0	0
	Subtotal	11,110,791	(11,110,791)	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	(TO SCHED. N) ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	COST RECOVERIES	0	0	0
350	Cafeteria Sales	0	0	0
355	Laundry & Linen	0	0	0
360	Social Services Revenue	0	0	0
365	Employee housing	0	0	0
375	Parking Revenue	0	0	0
380	Janitorial & Maintenance	0	0	0
385	Date Processing	0	0	0
390	Purchasing/Stores Services	0	0	0
395	Medical Records/Abstract Sales	0	0	0
400	Management Services	0	0	0
415	Trans. for Operations	0	0	0
420	Other Cost Recoveries	0	0	0
425		0	0	0
435	Total Cost Recoveries	0	0	0

CHILDRENS HOSPITAL OF OAKLAND

FIXED COST ALLOCATION (FROM SCHED. M) (TO SCHED. M)

FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	ADJUSTED DIR EXP	ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	DAILY HOSPITAL SERVICES	0	0	0
505	Med/Surg Acute	0	0	0
510	Pediatric Acute	564,596	2,074,425	2,639,021
515	Psychiatric Acute	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0
525	Obstetrics Acute	0	0	0
530	Rehabilitation Care	0	0	0
535	Definative Observation	0	0	0
540	Other Acute Care	0	0	0
545	Med/Surg Intensive Care	0	0	0
550	Coronary Intensive Care	0	0	0
555	Pediatric Intensive Care	317,432	668,416	985,848
560	Neonatal Intensive Care	676,698	1,738,518	2,415,216
565	Burn Care	0	0	0
570	Psychiatric Isolation	0	0	0
575	Other Intensive Care	0	0	0
580	Nursery Acute	0	0	0
585	Skilled Nursing	0	0	0
595	Psychiatric Long-term	0	0	0
600	Intermediate Care	0	0	0
615	Residential	0	0	0
625	Other Daily Services	0	0	0
	Daily Services Subtotal	1,558,725	4,481,360	6,040,085

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION (FROM SCHED. M) (TO SCHED. M)
FPE: 6-30-87

LINE No.	COST CENTER	ADJUSTED DIR EXP	ALLOCATED TOTAL	TOTAL EXPENSES
		0	0	0
	ANCILLARY SERVICES	0	0	0
640	Emergency Room	479,782	433,572	913,354
645	Psychiatric ER's	0	0	0
650	Clinics	585,078	637,110	1,222,188
665	Surgical Day Care	85,722	67,267	152,989
675	Ambulance	0	0	0
690	Home Health Services	0	18,802	18,802
720	Labor & Delivery	0	0	0
725	Surgery & Recovery	220,637	631,605	852,242
740	Anesthesiology	15,654	141,478	157,132
745	Central Svcs & Supply	0	754,118	754,118
765	Pharmacy	0	560,930	560,930
775	Lab - Clinical	828,805	592,041	1,420,846
780	Lab - Pathological	41,856	54,866	96,723
785	Lab - Other	0	4,716	4,716
790	Blood Bank	142,944	67,258	210,202
800	Electrocardiology	129,251	174,580	303,831
805	Cardiac Cath Lab	0	0	0
810	Radiology - Diagnostic	250,047	481,545	731,592
815	CT Scan	0	0	0
820	Radiology - Therapeutic	0	0	0
825	Nuclear Medicine	153	19,655	19,808
830	Inhalation Therapy	413,138	846,143	1,259,281
835	Lab - Pulmonary Function	119,622	71,086	190,708
845	Electromyography	0	0	0
850	Electroencephalography	6,322	31,525	37,847
855	Physical Therapy	47,810	111,072	158,882
860	Occupational Therapy	21,420	46,985	68,404
880	Other Physical Medicine	68,341	36,244	104,585
890	Dialysis	0	0	0
900	Other Ancillary Services	145,137	470,695	615,832
	Ancillary Services Subtotal	3,601,715	6,253,293	9,855,008
910	Non-Operating Cost Centers	2,509,207	376,139	2,885,346
991	Total Costs (lines 005 thru 910	18,780,439	0	18,780,439

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION (FROM SCHED. M)
FPE: 6-30-87

LINE No.	COST CENTER	ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
5	Interest-Other	808,907							
10	Insurance-Other	382,773							
15	Licenses and Taxes	7,722							
20	Depreciation and Amortization	1,117,747							
25	Leases and Rental	0							
30	Interest-Working Capital	0	(2,317,149)						
35	Hospital Administration	1,299,125	109,726	1,408,851					
40	Governing Board Expense	0	0	0					
45	Public Relations	373,508	6,230	379,738					
55	Management Engineering	0	0	0					
60	Other Administrative Services	0	0	0					
65	General Accounting	408,883	28,109	436,992					
70	Communications	278,785	4,839	283,623					
75	Other Fiscal services	0	0	0					
80	Printing and Duplicating	76,760	8,101	84,861	(2,594,065)				
85	Personnel	290,789	25,092	315,882	23,855				
90	Employee Medical Serv Admin	0	13,482	13,482	1,045				
95	Employee Benefits (non-payroll)	0	0	0	0				
100	Cafeteria	319,191	56,427	375,618	38,260	(768,142)			
105	Purchasing and Stores	153,059	50,369	203,428	15,846	3,504	(222,778)		
110	Housekeeping	295,812	53,644	349,456	67,275	39,248	4,342	(460,321)	
115	Grounds	0	0	0	0	0	0	0	
120	Security	312,013	10,478	322,490	24,012	2,803	722	2,459	
125	Parking	0	0	0	0	0	0	0	
130	Plant Operations	325,368	127,776	453,144	33,037	0	1	29,992	
135	Plant Maintenance	475,425	11,758	487,183	34,710	14,017	2,306	2,760	(1,409,636)
140	Other General Services	0	0	0	0	0	0	0	0
145	Employee Housing	0	0	0	0	0	0	0	0
160	Dietary	39,481	12,891	52,372	8,822	3,504	9,482	3,026	10,033
165	Laundry and Linen	19,636	9,025	28,661	9,941	1,402	1,887	2,118	7,024
170	Patient Accounting	697,525	46,675	744,200	57,688	24,530	967	10,956	36,329
175	Data Processing	474,122	11,918	486,040	34,630	7,709	0	2,797	9,276
185	Credit and Collections	0	11,623	11,623	901	3,504	0	2,728	9,046
190	Auxiliary Groups	211	7,116	7,327	567	1,402	0	1,670	5,539
195	Chaplaincy Services	0	0	0	0	0	0	0	0
200	Medical Library	52,895	19,860	72,755	7,515	1,402	822	4,661	15,457
205	Medical Records	458,177	36,813	494,990	36,345	22,427	599	8,641	28,653
210	Medical Staff	91,793	8,705	100,497	17,782	3,504	564	2,043	6,775
220	Social Services	238,084	17,274	255,358	25,522	0	166	4,055	13,445
225	Insurance-Profesional Liability	365,166	0	365,166	61,494	0	0	0	0
230	Admitting	421,393	49,335	470,728	34,958	18,923	1,250	11,580	38,398
245	Other Unassigned Costs	0	0	0	0	0	0	0	0
250	Nursing Administration	479,182	19,355	498,537	40,849	14,017	380	4,543	15,064
255	In-Service Ed - Nursing	166,726	34,252	200,978	15,237	4,906	379	8,040	26,659
260	Central Services	276,130	0	276,130	44,051	0	0	0	0
265	Pharmacy	404,406	0	404,406	28,750	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

(FROM SCHED. M)

SCHEDULE S

LINE No.	COST CENTER	ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
270	Research Adm. Office	0	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0	0
310	Paramedical Education	0	14,184	14,184	91,635	0	0	3,329	11,039
315	Other Education Activities	0	0	0	0	0	0	0	0
320	Medical Post Grad Ed	0	0	0	0	0	0	0	0
	Subtotal	11,110,791	($1,512,093)	$9,598,698	($1,839,337)	($601,337)	($198,911)	($354,922)	($1,176,898)

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	(FROM SCHED. M) ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
		0							
	COST RECOVERIES	0							
350	Cafeteria Sales	0							
355	Laundry & Linen	0							
360	Social Services Revenue	0							
365	Employee housing	0							
375	Parking Revenue	0							
380	Janitorial & Maintenance	0							
385	Date Processing	0							
390	Purchasing/Stores Services	0							
395	Medical Records/Abstract Sales	0							
400	Management Services	0							
415	Trans. for Operations	0							
420	Other Cost Recoveries	0							
425		0							
435	Total Cost Recoveries	0	$0	$0	$0	$0	$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION (FROM SCHED. M)
FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
		0							
	DAILY HOSPITAL SERVICES	0							
505	Med/Surg Acute	0							
510	Pediatric Acute	564,596	271,963	836,559	328,470	126,155	8,919	63,836	211,675
515	Psychiatric Acute	0	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0	0
555	Pediatric Intensive Care	317,432	77,640	395,072	125,969	48,359	4,109	18,224	60,429
560	Neonatal Intensive Care	676,698	180,546	857,243	318,052	130,360	11,303	42,378	140,523
565	Burn Care	0	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0	0
	Daily Services Subtotal	1,558,725	530,149	2,088,875	772,491	304,874	24,330	124,438	412,628

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

(FROM SCHED. M)

SCHEDULE S

LINE No.	COST CENTER	ADJUSTED DIR EXP	INTEREST INS & OTHER	SUBTOTAL	HOSPITAL ADMIN	HOSPITAL FTE	PERSONNEL & PURCHASING	HOUSE-KEEPING	PLANT OPER & MAINT
		0							
	ANCILLARY SERVICES	0							
640	Emergency Room	479,782	66,818	546,600	56,440	27,334	4,328	15,684	52,006
645	Psychiatric ER's	0	0	0	0	0	0	0	0
650	Clinics	585,078	136,456	721,533	174,641	28,735	6,735	32,029	106,207
665	Surgical Day Care	85,722	8,446	94,168	8,393	2,803	158	1,982	6,574
675	Ambulance	0	0	0	0	0	0	0	0
690	Home Health Services	0	8,323	8,323	645	1,402	0	1,954	6,478
720	Labor & Delivery	0	0	0	0	0	0	0	0
725	Surgery & Recovery	220,637	130,731	351,367	71,518	25,231	10,803	30,685	101,751
740	Anesthesiology	15,654	0	15,654	10,449	701	4,482	0	0
745	Central Svcs & Supply	0	0	0	63,352	18,222	47,371	0	0
765	Pharmacy	0	0	0	69,146	14,718	51,703	0	0
775	Lab - Clinical	828,805	51,773	880,577	108,525	35,043	24,060	12,152	40,296
780	Lab - Pathological	41,856	17,360	59,217	8,040	2,103	246	4,075	13,512
785	Lab - Other	0	0	0	4,019	0	697	0	0
790	Blood Bank	142,944	2,598	145,542	13,910	4,906	2,016	610	2,022
800	Electrocardiology	129,251	46,552	175,803	24,835	7,009	1,555	10,927	36,233
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	250,047	113,518	363,565	59,134	21,026	3,938	26,645	88,354
815	CT Scan	0	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0	0
825	Nuclear Medicine	153	5,442	5,594	1,406	0	613	1,277	4,236
830	Inhalation Therapy	413,138	27,678	440,815	130,239	53,265	13,752	6,497	21,542
835	Lab - Pulmonary Function	119,622	20,389	140,011	13,662	4,906	833	4,786	15,869
845	Electromyography	0	0	0	0	0	0	0	0
850	Electroencephalography	6,322	8,175	14,497	1,083	3,504	0	1,919	6,363
855	Physical Therapy	47,810	24,218	72,028	18,331	7,709	339	5,685	18,849
860	Occupational Therapy	21,420	6,008	27,428	11,135	4,205	313	1,410	4,676
880	Other Physical Medicine	68,341	13,334	81,675	6,441	2,803	158	3,130	10,378
890	Dialysis	0	0	0	0	0	0	0	0
900	Other Ancillary Services	145,137	199,531	344,668	25,787	30,838	480	46,834	155,300
	Ancillary Services Subtotal	3,601,715	887,350	4,489,065	881,130	296,463	174,581	208,281	690,645
		0							
		0							
910	Non-Operating Cost Centers	2,509,207	94,594	2,603,801	185,716	0	0	22,203	73,625
		0							
991	Total Costs (lines 005 thru 910	18,780,439	0	18,780,439	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
5	Interest-Other								
10	Insurance-Other								
15	Licenses and Taxes								
20	Depreciation and Amortization								
25	Leases and Rental								
30	Interest-Working Capital								
35	Hospital Administration								
40	Governing Board Expense								
45	Public Relations								
55	Management Engineering								
60	Other Administrative Services								
65	General Accounting								
70	Communications								
75	Other Fiscal services								
80	Printing and Duplicating								
85	Personnel								
90	Employee Medical Serv Admin								
95	Employee Benefits (non-payroll)								
100	Cafeteria								
105	Purchasing and Stores								
110	Housekeeping								
115	Grounds								
120	Security								
125	Parking								
130	Plant Operations								
135	Plant Maintenance								
140	Other General Services								
145	Employee Housing								
160	Dietary	(87,239)							
165	Laundry and Linen	0	(51,033)						
170	Patient Accounting	0	0						
175	Data Processing	0	0						
185	Credit and Collections	0	0						
190	Auxiliary Groups	0	0						
195	Chaplaincy Services	0	0						
200	Medical Library	0	0						
205	Medical Records	0	0						
210	Medical Staff	0	0						
220	Social Services	0	0						
225	Insurance-Profesional Liability	0	0						
230	Admitting	0	0						
245	Other Unassigned Costs	0	0	(3,585,907)					
250	Nursing Administration	0	0	0					
255	In-Service Ed - Nursing	0	0	0	(829,590)				
260	Central Services	0	0	0	0	(320,181)			
265	Pharmacy	0	0	0	0	1,750	(434,906)		

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
270	Research Adm. Office	0	0	0	0	0	0		
275	Research Projects	0	0	0	0	0	0		
280	Other Research	0	0	0	0	0	0		
290	Education Adm. Office	0	0	0	0	0	0		
295	Student Housing	0	0	0	0	0	0		
300	LVN Program	0	0	0	0	0	0		
305	School of Nursing	0	0	0	0	0	0		
310	Paramedical Education	0	0	0	0	0	0		
315	Other Education Activities	0	0	0	0	0	0	(120,187)	
320	Medical Post Grad Ed	0	0	0	0	0	0	0	
	Subtotal	($87,239)	($51,033)	($3,585,907)	($829,590)	($318,431)	($434,906)	($120,187)	$0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	COST RECOVERIES								
350	Cafeteria Sales								
355	Laundry & Linen								
360	Social Services Revenue								
365	Employee housing								
375	Parking Revenue								
380	Janitorial & Maintenance								
385	Date Processing								
390	Purchasing/Stores Services								
395	Medical Records/Abstract Sales								
400	Management Services								
415	Trans. for Operations								
420	Other Cost Recoveries								
425									
435	Total Cost Recoveries	$0	$0	$0	$0	$0	$0	$0	$0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	DAILY HOSPITAL SERVICES								
505	Med/Surg Acute								
510	Pediatric Acute	83,341	26,604	560,816	274,583	672	27,728	89,664	2,639,021
515	Psychiatric Acute	0	0	0	0	0	0	0	
520	Psychiatric Acute-Adol/Pediatri	0	0	0	0	0	0	0	
525	Obstetrics Acute	0	0	0	0	0	0	0	
530	Rehabilitation Care	0	0	0	0	0	0	0	
535	Definative Observation	0	0	0	0	0	0	0	
540	Other Acute Care	0	0	0	0	0	0	0	
545	Med/Surg Intensive Care	0	0	0	0	0	0	0	
550	Coronary Intensive Care	0	0	0	0	0	0	0	
555	Pediatric Intensive Care	3,879	4,308	198,224	107,107	938	19,229	0	985,848
560	Neonatal Intensive Care	19	9,077	541,457	299,899	513	64,393	0	2,415,216
565	Burn Care	0	0	0	0	0	0	0	
570	Psychiatric Isolation	0	0	0	0	0	0	0	
575	Other Intensive Care	0	0	0	0	0	0	0	
580	Nursery Acute	0	0	0	0	0	0	0	
585	Skilled Nursing	0	0	0	0	0	0	0	
595	Psychiatric Long-term	0	0	0	0	0	0	0	
600	Intermediate Care	0	0	0	0	0	0	0	
615	Residential	0	0	0	0	0	0	0	
625	Other Daily Services	0	0	0	0	0	0	0	
	Daily Services Subtotal	87,239	39,989	1,300,497	681,588	2,123	111,350	89,664	6,040,085

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION
FPE: 6-30-87

SCHEDULE S

LINE No.	COST CENTER	DIETARY	LAUNDRY & LINEN	OTHER ADMIN	NURSING ADMIN	CENTRAL SERVICE	PHARMACY	EDUCATION	TOTAL COSTS
	ANCILLARY SERVICES								
640	Emergency Room	0	1,944	120,422	42,843	0	45,755	0	913,354
645	Psychiatric ER's	0	0	0	0	0	0	0	
650	Clinics	0	1,524	127,414	23,369	0	0	0	1,222,188
665	Surgical Day Care	0	0	16,812	3,895	0	18,203	0	152,989
675	Ambulance	0	0	0	0	0	0	0	
690	Home Health Services	0	0	0	0	0	0	0	18,802
720	Labor & Delivery	0	0	0	0	0	0	0	
725	Surgery & Recovery	0	5,026	136,056	40,895	2,489	66,883	9,539	852,242
740	Anesthesiology	0	0	17,788	0	0	100,426	7,631	157,132
745	Central Svcs & Supply	0	0	290,957	17,527	313,819	2,869	0	754,118
765	Pharmacy	0	0	425,363	0	0	0	0	560,930
775	Lab - Clinical	0	0	306,129	9,737	0	4,327	0	1,420,846
780	Lab - Pathological	0	0	7,583	1,947	0	0	0	96,723
785	Lab - Other	0	0	0	0	0	0	0	4,716
790	Blood Bank	0	0	39,249	1,947	0	0	0	210,202
800	Electrocardiology	0	40	46,839	0	0	591	0	303,831
805	Cardiac Cath Lab	0	0	0	0	0	0	0	0
810	Radiology - Diagnostic	0	1,156	164,493	1,947	0	1,333	0	731,592
815	CT Scan	0	0	0	0	0	0	0	
820	Radiology - Therapeutic	0	0	0	0	0	0	0	
825	Nuclear Medicine	0	0	6,681	0	0	0	0	19,808
830	Inhalation Therapy	0	0	508,171	1,947	0	83,051	0	1,259,281
835	Lab - Pulmonary Function	0	130	10,511	0	0	0	0	190,708
845	Electromyography	0	0	0	0	0	0	0	
850	Electroencephalography	0	225	10,256	0	0	0	0	37,847
855	Physical Therapy	0	638	31,448	1,947	0	0	1,908	158,882
860	Occupational Therapy	0	0	19,237	0	0	0	0	68,404
880	Other Physical Medicine	0	0	0	0	0	0	0	104,585
890	Dialysis	0	0	0	0	0	0	0	
900	Other Ancillary Services	0	361	0	0	0	117	11,446	615,832
	Ancillary Services Subtotal	0	11,044	2,285,410	148,002	316,308	323,556	30,524	9,855,008
910	Non-Operating Cost Centers	0	0	0	0	0	0	0	2,885,346
991	Total Costs (lines 005 thru 910	0	0	0	0	0	0	0	18,780,439

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

SCHEDULE S

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies	Square Feet Serviced	Square Feet	Meals Served
5	Interest-Other	0	0	0	0	0	0	0
10	Insurance-Other	0	0	0	0	0	0	0
15	Licenses and Taxes	0	0	0	0	0	0	0
20	Depreciation and Amortization	0	0	0	0	0	0	0
25	Leases and Rental	0	0	0	0	0	0	0
30	Interest-Working Capital	0	0	0	0	0	0	0
35	Hospital Administration	8,912	0	0	0	0	0	0
40	Governing Board Expense	0	0	0	0	0	0	0
45	Public Relations	506	0	0	0	0	0	0
55	Management Engineering	0	0	0	0	0	0	0
60	Other Administrative Services	0	0	0	0	0	0	0
65	General Accounting	2,283	0	0	0	0	0	0
70	Communications	393	0	0	0	0	0	0
75	Other Fiscal services	0	0	0	0	0	0	0
80	Printing and Duplicating	658	0	0	0	0	0	0
85	Personnel	2,038	335,558	0	0	0	0	0
90	Employee Medical Serv Admin	1,095	14,702	0	0	0	0	0
95	Employee Benefits (non-payroll)	0	0	0	0	0	0	0
100	Cafeteria	4,583	538,187	0	0	0	0	0
105	Purchasing and Stores	4,091	222,893	5	0	0	0	0
110	Housekeeping	4,357	946,321	56	81,678	0	0	0
115	Grounds	0	0	0	0	0	0	0
120	Security	851	337,769	4	13,575	851	0	0
125	Parking	0	0	0	0	0	0	0
130	Plant Operations	10,378	464,712	0	20	10,378	0	0
135	Plant Maintenance	955	488,248	20	43,380	955	0	0
140	Other General Services	0	0	0	0	0	0	0
145	Employee Housing	0	0	0	0	0	0	0
160	Dietary	1,047	124,101	5	178,368	1,047	1,047	0
165	Laundry and Linen	733	139,836	2	35,494	733	733	0
170	Patient Accounting	3,791	811,468	35	18,190	3,791	3,791	0
175	Data Processing	968	487,119	11	0	968	968	0
185	Credit and Collections	944	12,675	5	0	944	944	0
190	Auxiliary Groups	578	7,972	2	0	578	578	0
195	Chaplaincy Services	0	0	0	0	0	0	0
200	Medical Library	1,613	105,710	2	15,470	1,613	1,613	0
205	Medical Records	2,990	511,243	32	11,277	2,990	2,990	0
210	Medical Staff	707	250,136	5	10,611	707	707	0
220	Social Services	1,403	359,001	0	3,119	1,403	1,403	0
225	Insurance-Profesional Liability	0	865,000	0	0	0	0	0
230	Admitting	4,007	491,739	27	23,522	4,007	4,007	0
245	Other Unassigned Costs	0	0	0	0	0	0	0
250	Nursing Administration	1,572	574,607	20	7,152	1,572	1,572	0
255	In-Service Ed - Nursing	2,782	214,333	7	7,130	2,782	2,782	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

SCHEDULE S

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies	Square Feet Serviced	Square Feet	Meals Served
260	Central Services	0	619,638	0	0	0	0	0
265	Pharmacy	0	404,406	0	0	0	0	0
270	Research Adm. Office	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0
310	Medical Post Grad Ed	1,152	1,288,981	0	0	1,152	1,152	0
315	Other Education Activities	0	0	0	0	0	0	0
320	Paramedical Education	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	DAILY HOSPITAL SERVICES	0	0	0	0	0	0	0
505	Med/Surg Acute	0	0	0	0	0	0	0
510	Pediatric Acute	22,089	4,620,414	180	167,776	22,089	22,089	67,293
515	Psychiatric Acute	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0
555	Pediatric Intensive Care	6,306	1,771,936	69	77,299	6,306	6,306	3,132
560	Neonatal Intensive Care	14,664	4,473,863	186	212,629	14,664	14,664	15
565	Burn Care	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	ANCILLARY SERVICES	0	0	0	0	0	0	0
640	Emergency Room	5,427	793,907	39	81,425	5,427	5,427	0
645	Psychiatric ER's	0	0	0	0	0	0	0
650	Clinics	11,083	2,456,580	41	126,705	11,083	11,083	0
665	Surgical Day Care	686	118,062	4	2,979	686	686	0
675	Ambulance	0	0	0	0	0	0	0
690	Home Health Services	676	9,077	2	0	676	676	0
720	Labor & Delivery	0	0	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

SCHEDULE S

Line No.	COST CENTER	Square Feet	Accumulated Costs	Hospital FTE	Supplies	Square Feet Serviced	Square Feet	Meals Served
725	Surgery & Recovery	10,618	1,005,999	36	203,225	10,618	10,618	0
740	Anesthesiology	0	146,983	1	84,322	0	0	0
745	Central Svcs & Supply	0	891,142	26	891,142	0	0	0
765	Pharmacy	0	972,633	21	972,633	0	0	0
775	Lab - Clinical	4,205	1,526,558	50	452,613	4,205	4,205	0
780	Lab - Pathological	1,410	113,101	3	4,631	1,410	1,410	0
785	Lab - Other	0	56,529	0	13,118	0	0	0
790	Blood Bank	211	195,668	7	37,926	211	211	0
800	Electrocardiology	3,781	349,340	10	29,244	3,781	3,781	0
805	Cardiac Cath Lab	0	0	0	0	0	0	0
810	Radiology - Diagnostic	9,220	831,804	30	74,081	9,220	9,220	0
815	CT Scan	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0
825	Nuclear Medicine	442	19,776	0	11,533	442	442	0
830	Inhalation Therapy	2,248	1,832,003	76	258,705	2,248	2,248	0
835	Lab - Pulmonary Function	1,656	192,176	7	15,669	1,656	1,656	0
845	Electromyography	0	0	0	0	0	0	0
850	Electroencephalography	664	15,237	5	0	664	664	0
855	Physical Therapy	1,967	257,850	11	6,374	1,967	1,967	0
860	Occupational Therapy	488	156,628	6	5,883	488	488	0
880	Other Physical Medicine	1,083	90,599	4	2,968	1,083	1,083	0
890	Dialysis	0	0	0	0	0	0	0
900	Other Ancillary Services	16,206	362,733	44	9,027	16,206	16,206	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
910	Non-Operating Cost Centers	7,683	2,612,366	0	0	7,683	7,683	0
991	Total Stats Units(lines 005-910)	188,200	36,489,321	1,096	4,190,893	159,284	147,100	70,440
			2,963,668					
			39,452,989					

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/PPRF233..T270-AGPQ
/PPRF272..T307-AGPQ

Adjusted to Exclude
Capital Costs

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Sup. Costed Requisitions	Pharmacy Costed Requisitions	Post Grad Education	Gross Patient Revenue
5	Interest-Other	0	0	0	0	0	0	0
10	Insurance-Other	0	0	0	0	0	0	0
15	Licenses and Taxes	0	0	0	0	0	0	0
20	Depreciation and Amortization	0	0	0	0	0	0	0
25	Leases and Rental	0	0	0	0	0	0	0
30	Interest-Working Capital	0	0	0	0	0	0	0
35	Hospital Administration	0	0	0	0	0	0	0
40	Governing Board Expense	0	0	0	0	0	0	0
45	Public Relations	0	0	0	0	0	0	0
55	Management Engineering	0	0	0	0	0	0	0
60	Other Administrative Services	0	0	0	0	0	0	0
65	General Accounting	0	0	0	0	0	0	0
70	Communications	0	0	0	0	0	0	0
75	Other Fiscal services	0	0	0	0	0	0	0
80	Printing and Duplicating	0	0	0	0	0	0	0
85	Personnel	0	0	0	0	0	0	0
90	Employee Medical Serv Admin	0	0	0	0	0	0	0
95	Employee Benefits (non-payroll)	0	0	0	0	0	0	0
100	Cafeteria	0	0	0	0	0	0	0
105	Purchasing and Stores	0	0	0	0	0	0	0
110	Housekeeping	0	0	0	0	0	0	0
115	Grounds	0	0	0	0	0	0	0
120	Security	0	0	0	0	0	0	0
125	Parking	0	0	0	0	0	0	0
130	Plant Operations	0	0	0	0	0	0	0
135	Plant Maintenance	0	0	0	0	0	0	0
140	Other General Services	0	0	0	0	0	0	0
145	Employee Housing	0	0	0	0	0	0	0
160	Dietary	0	0	0	0	0	0	0
165	Laundry and Linen	0	0	0	0	0	0	0
170	Patient Accounting	0	0	0	0	0	0	0
175	Data Processing	0	0	0	0	0	0	0
185	Credit and Collections	0	0	0	0	0	0	0
190	Auxiliary Groups	0	0	0	0	0	0	0
195	Chaplaincy Services	0	0	0	0	0	0	0
200	Medical Library	0	0	0	0	0	0	0
205	Medical Records	0	0	0	0	0	0	0
210	Medical Staff	0	0	0	0	0	0	0
220	Social Services	0	0	0	0	0	0	0
225	Insurance-Profesional Liability	0	0	0	0	0	0	0
230	Admitting	0	0	0	0	0	0	0
245	Other Unassigned Costs	0	0	0	0	0	0	0
250	Nursing Administration	0	0	0	0	0	0	0
255	In-Service Ed - Nursing	0	0	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

SCHEDULE S

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Sup. Costed Requisitions	Pharmacy Costed Requisitions	Post Grad Education	Gross Patient Revenue
260	Central Services	0	0	0	0	0	0	0
265	Pharmacy	0	0	0	8,489	0	0	0
270	Research Adm. Office	0	0	0	0	0	0	0
275	Research Projects	0	0	0	0	0	0	0
280	Other Research	0	0	0	0	0	0	0
290	Education Adm. Office	0	0	0	0	0	0	0
295	Student Housing	0	0	0	0	0	0	0
300	LVN Program	0	0	0	0	0	0	0
305	School of Nursing	0	0	0	0	0	0	0
310	Medical Post Grad Ed	0	0	0	0	0	0	0
315	Other Education Activities	0	0	0	0	0	0	0
320	Paramedical Education	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	DAILY HOSPITAL SERVICES	0	0	0	0	0	0	0
505	Med/Surg Acute	0	0	0	0	0	0	0
510	Pediatric Acute	80,767	9,330,790	141	3,261	17,974	47	9,330,790
515	Psychiatric Acute	0	0	0	0	0	0	0
520	Psychiatric Acute-Adol/Pediatric	0	0	0	0	0	0	0
525	Obstetrics Acute	0	0	0	0	0	0	0
530	Rehabilitation Care	0	0	0	0	0	0	0
535	Definative Observation	0	0	0	0	0	0	0
540	Other Acute Care	0	0	0	0	0	0	0
545	Med/Surg Intensive Care	0	0	0	0	0	0	0
550	Coronary Intensive Care	0	0	0	0	0	0	0
555	Pediatric Intensive Care	13,080	3,298,020	55	4,550	12,465	0	3,298,020
560	Neonatal Intensive Care	27,557	9,008,700	154	2,488	41,742	0	9,008,700
565	Burn Care	0	0	0	0	0	0	0
570	Psychiatric Isolation	0	0	0	0	0	0	0
575	Other Intensive Care	0	0	0	0	0	0	0
580	Nursery Acute	0	0	0	0	0	0	0
585	Skilled Nursing	0	0	0	0	0	0	0
595	Psychiatric Long-term	0	0	0	0	0	0	0
600	Intermediate Care	0	0	0	0	0	0	0
615	Residential	0	0	0	0	0	0	0
625	Other Daily Services	0	0	0	0	0	0	0
		0	0	0	0	0	0	0
	ANCILLARY SERVICES	0	0	0	0	0	0	0
640	Emergency Room	5,901	2,003,559	22	0	29,660	0	2,003,559
645	Psychiatric ER's	0	0	0	0	0	0	0
650	Clinics	4,627	2,119,906	12	0	0	0	2,119,906
665	Surgical Day Care	0	279,710	2	0	11,800	0	279,710
675	Ambulance	0	0	0	0	0	0	0
690	Home Health Services	0	0	0	0	0	0	0
720	Labor & Delivery	0	0	0	0	0	0	0

CHILDRENS HOSPITAL OF OAKLAND
FIXED COST ALLOCATION STATISTIACAL BASIS
FPE: 6-30-87

Line No.	COST CENTER	Dry Pounds Processed	Gross Patient Revenue	Nursing FTE	Central Sup. Costed Requisitions	Pharmacy Costed Requisitions	Post Grad Education	Gross Patient Revenue
725	Surgery & Recovery	15,257	2,263,676	21	12,073	43,356	5	2,263,676
740	Anesthesiology	0	295,960	0	0	65,100	4	295,960
745	Central Svcs & Supply	0	4,840,913	9	1,522,315	1,860	0	4,840,913
765	Pharmacy	0	7,077,143	0	0	0	0	7,077,143
775	Lab - Clinical	0	5,093,335	5	0	2,805	0	5,093,335
780	Lab - Pathological	0	126,164	1	0	0	0	126,164
785	Lab - Other	0	0	0	0	0	0	0
790	Blood Bank	0	653,017	1	0	0	0	653,017
800	Electrocardiology	122	779,303	0	0	383	0	779,303
805	Cardiac Cath Lab	0	0	0	0	0	0	0
810	Radiology - Diagnostic	3,511	2,736,821	1	0	864	0	2,736,821
815	CT Scan	0	0	0	0	0	0	0
820	Radiology - Therapeutic	0	0	0	0	0	0	0
825	Nuclear Medicine	0	111,165	0	0	0	0	111,165
830	Inhalation Therapy	0	8,454,894	1	0	53,837	0	8,454,894
835	Lab - Pulmonary Function	394	174,889	0	0	0	0	174,889
845	Electromyography	0	0	0	0	0	0	0
850	Electroencephalography	682	170,632	0	0	0	0	170,632
855	Physical Therapy	1,936	523,235	1	0	0	1	523,235
860	Occupational Therapy	0	320,063	0	0	0	0	320,063
880	Other Physical Medicine	0	0	0	0	0	0	0
890	Dialysis	0	0	0	0	0	0	0
900	Other Ancillary Services	1,097	0	0	0	76	6	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
910	Non-Operating Cost Centers	0	0	0	0	0	0	0
991	Total Stats Units(lines 005-910)	154,931	59,661,895	426	1,553,176	281,922	63	59,661,895

/PPRF190..T232-AGPQ
/PPRF233..T270-AGPQ
/PPRF272..T307-AGPQ

Childrens Hospital of Oakland

Schedule W

Charges and Collections

Period 1

Payor	Charges	Collections	% Collected	Remaining Liability
CCS	$0	$0	NA	$0
Contracts	8,860	5,768	65.1%	3,092
Insurance	667,579	526,004	78.8	141,575
Kaiser	207,137	201,468	97.3	5,669
Medi-Cal	1,144,834	760,180	66.4	384,654
Selfpay	218,645	3,083	1.4	215,562
Total	$2,247,055	$1,496,503	66.6%	$750,552

Childrens Hospital of Oakland
Charges and Collections
Period 2

Schedule X

Payor	Charges	Collections	% Collected	Remaining Liability
CCS	$2,216	$1,486	67.1%	$0
Contracts	173,421	122,247	70.5	0
Insurance	393,825	294,467	74.8	89,291
Kaiser	196,969	70,507	35.8	90,515
Medi-Cal	698,808	501,257	71.7	63,894
Selfpay	226,836	2,752	1.2	225,068
Total	$1,692,075	$992,716	58.7%	$468,768
Estimated Collections Percentage				34.8%
Estimated Collections		$163,176		
Total Estimated Collections		$1,155,892		

Schedule T - (from - "Trauma Systems Plan for Alameda County")

VIII. TRAUMA CENTER STANDARDS

The following standards have been adopted from the California State Trauma Regulations (draft, January 18, 1985). The state regulations provide for three levels of trauma center standards. It was determined that only Level II Trauma Center applied to Alameda County. Level I (University affiliated teaching Hospital) is not attainable and Level III is too low to meet the needs here. Additional local standards have been added to the state standards. These additional local standards are noted with the asterisk. "E" means essential and "D" means desirable.

A. General Requirements

E 1. Trauma commitment:

A trauma service or multidisciplinary trauma committee included in the hospital organization which can provide for the implementation of the requirements specified in this section and provide for coordination with the EMS District.

2. Medical services:

Department(s), service(s), or section(s) that include at least the following surgical specialities staffed by qualified specialists.

E a. General

E b. Cardiothoracic

E c. Neurologic

E d. Orthopedic

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

E e. Ophthalmic

E f. Oral, otorhinolaryngologic, maxillofacial and/or plastic

E g. Urologic

E 3. Emergency services:

The emergency department, division, service, or section staffed so that trauma patients are assured of immediate and appropriate initial care.

B. Medical Staff

All professional staff listed in Section 1, 2, and 3 shall be Board Certified by the appropriate Board. Each shall be credentialed by the facility for the appropriate speciality.

E 1. Emergency Medicine: In-house and immediately available at all times:

This requirement may be fulfilled by senior level emergency medicine residents or surgical residents in an approved or affiliated residency training program of the trauma center who are assigned to the emergency department and are serving in the same capacity. In such cases, the resident(s) shall:

a. Be capable of assessing emergency situations in trauma patients and providing for initial resuscitation; and

b. Have staff specialist(s) on call, who shall be advised about the patient and make themselves promptly available, when needed.

2. Surgery: qualified surgical specialist(s) available as follows:

E a. General surgery, in-house and immediately available at all times.

b. On call and promptly available from inside or outside hospital:

E 1) Cardiothoracic

E 2) Neurologic

E 3) Orthopedic

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

E 4) Ophthalmic

E 5) Oral, Otorhinolaryngologic, maxillo-facila and/or plastic, depending on local circumstances

E 6) Urologic

E* 7) Anesthesiology (second physician on call)

E* 8) General Surgery (second physician on call)

D* 9) Hand

D* 10) Obstetrical/Gynecologic

D* 11) Vascular

On-call requirements may be fulfilled by senior residents in an approved or affiliated residency training program of the trauma center capable of assessing emergent situations in their respective specialities. In such cases, the residents shall:

- o Be capable of undertaking immediate surgery;
- o Be able to provide the overall control and surgical leadership necessary for the care of the patient; and
- o Have staff specialities on-call, who shall be advised about the patient and make themselves promptly available, when needed.

Attending physicians in all operative major trauma cases shall make themselves available in the operating room suite prior the completion of surgery.

E* c. The on-call anesthesiologists, general surgeons and neurological surgeons while on first call to the trauma hospital, are to be dedicated exclusively to that facility.

E 3. Anesthesia: in-house and immediately available at all times. May be on call provided that a mechanism is established to ensure that the anesthesiologist is in the operating room when the patient arrives.

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

This requirement may be fulfilled by senior residents in an approved affiliated residency program of the trauma center who are capable of assessing emergency situations in trauma patients and providing any indicated emergent anesthesia treatment. In such cases, the staff anesthesiologist on call shall be advised about the patient and make themselves promptly available, when needed.

4. Non-surgical specialities: available on-call by page or telephone from inside or outside hospital and promptly available as necessary for the welfare of the patient as determined by the physician in charge. May be met by a senior resident assigned to the hospital as part of the residency training, designated by the training program as having the capabilities to initiate treatment and who has the authority to initiate treatment when the clinical situation demands.

E*	a.	Emergency Medicine (second physician on call)
E	b.	Cardiology
D	c.	Gastroenterology
D*	d.	Hematology
D*	e.	Infectious Diseases
E	f.	Internal Medicine/Family Practice
D*	g.	Nephrology
D*	h.	Neuroradiology
D*	i.	Neurology
E	j.	Pathology
E	k.	Pediatrics
D*	l.	Psychiatry
D*	m.	Pulmonary Medicine
E	n.	Radiology
D*	o.	Rehabilitation and Physical Medicine

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

C. Trauma Service

1. Physician Personnel

E a. Medical Director: Board Certified in General Surgery. Responsible for coordinating the in-hospital services and their relationship to the Emergency Department.

E b. Surgical Staff: Board Certified in General Surgery within three years of completion of residency/fellowship.

E c. The on duty trauma surgeon is responsible for the supervision of trauma patient care with appropriate sub-specialty back-up and consultation.

D* d. Current ACLS Certification.

E e. Current ATLS certification.

E* f. Two of the following four criteria shall be met by all surgeons involved in the trauma service within the first year of designation:

(1) Special expertise in trauma (trauma fellowship or military combat experience).

(2) Active teacher in area of trauma.

(3) Current participation in management of at least 50 trauma patients per year

(4) Twenty-five hours of continuing education/year in trauma and related fields

D g. Membership in trauma organization

D h. Research in field of trauma

2. Nursing Personnel: Trauma resuscitation nurse in-house 24 hours/days.

D* a. Current ACLS Certification.

D* b. CCRN or CEN Certification.

E c. Fifty percent of required credit in continuing education be on trauma nursing and related subjects.

or

D d. Involved in teaching and research

D e. Membership in trauma societies

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

3. Facility

E a. Designated trauma resuscitation area, physically separated from other patient areas, of adequate size to accommodate multi-system injured patient and equipment

D b. Helicopter landing site

c. Designated private control elevator, where necessary, for immediate access between trauma resuscitation area and:

D 1) Helicopter landing site

E 2) Operating suite

4. Commitment

E* Provision for immediate response from the blood bank, laboratory, pulmonary/respiratory therapy department, and operating room.

E* 5. Trauma Census

Anticipated patient census of approximately 500 critical trauma patients per year.

D. Specialty Facilities/Resources/Capabilities

1. Emergency Department

Must have special permit from State of California to operate as either a basic or comprehensive emergency medical service.

E a. Designated Medical Director

E (1) Board Certified by the American College of Emergency Physicians by 1987.

E* (2) Full-time practice (at least 30 clinical hours per week) in emergency medicine at trauma center hospital.

E (3) Current ACLS certification

E (4) ATLS certification

E (5) Fifty hours of ACEP approved continuing education yearly of which 20 hours is CME, Category I

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

b. Designated physician trauma team member

Designated physician to be a member of the trauma team. Senior level emergency medicine residents or surgical residents in an approved residency program of the trauma center who are assigned to the emergency medicine service, who are capable of assessing emergency situations in trauma patients and providing for initial resuscitation may fulfill this requirement. In such cases, the staff emergency medicine specialist on call shall be advised of the patient and make themselves promptly available, when needed.

c. Physician personnel

E (1) Diplomat of the American Board of Emergency Medicine by December 31, 1987 or possesses the following qualifications:

(a) Two (2) years postgraduate training in emergency medicine

(b) PG3 or PG4 in training program in emergency medicine.

E (2) Current ACLS certification

E (3) ATLS certification

E (4) Fifty hours of ACEP approved continuing education/year of which 20 hours are CME, Category I

d. Nursing personnel

E* (1) Designated Clinical Supervisor

D* (a) CEN or equivalent**

E* (b) Current ACLS certification.

E* (c) Fifty percent of the required hours of continuing education/year in trauma nursing and related fields

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E = Essential D = Desirable * = Indicates standard established by Alameda Co.

**Equivalent = graduate of Emergency Department Nursing Course based on ENA Core Curriculum

(2) Staff Nurses

D* a) CEN or equivalent.**

E* b) Current ACLS certification

E* c) Fifty percent of the required continuing education/ year in trauma nursing and related fields

E* d) Minimum of three RN's on duty 24 hours/day

e. Equipment and facilities

Shall conform to the requirements of California Administrative Code, Title XXII, Section 70441, et seq.

Equipment shall include but not be limited to the following available in the ER at all times:

E (1) Airway control and ventilation equipment, including laryngoscopes and endotracheal tubes of all sizes, bag-mask resuscitator, and source of oxygen and mechanical ventilator availability.

E (2) Sterile surgical sets for procedures standard for Emergency Department including laparatomies and thoractomoies

E (3) Peritoneal lavage equipment

E (4) Drugs and supplies necessary for usual emergency medical care and the initial resuscitation of major trauma patients.

E (5) X-ray capability

E* (6) Two-way radio linked through County Communication Network with vehicles of emergency transport in accordance with the local EMS Agency policies and procedures.

E* (7) MAST suit (needed also as supply replacement for EMS crews)

E (8) Skeletal tongs

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

**Equivalent = graduate of Emergency Department Nursing Course based on ENA Core Curriculum

E* (9) Backboards and spinal immobilization boards

E* (10) Blood warmer

E (11) Autotransfusor

2. Intensive Care Unit (ICU)

For trauma patients, the ICU may be separate speciality unit. It shall conform to requirements of California Administrative Code, Title XXII, Section 70491, et. seq.

E* a. Designated Medical Director

E* b. Physician on duty in ICU 24 hours a day or immediately available at all times. This requirement may be filled by a senior resident of an approved or affiliated residency program of the trauma center.

c. Nursing Personnel

E* (1) Designated clinical supervisor with trauma nursing experience.

E* (a) Current ACLS certification

E* (b) CCRN or 50% of the required of continuing education/year in critical care nursing with emphasis in care of the trauma patient

(2) Staff Nurses

D* (a) CCRN certification

E* (b) Current ACLS certification

E* (c) Fifty percent of the required hours of continuing education/year in critical care nursing with emphasis in care of the trauma patient

d. Equipment shall include but not be limited to the following:

E* (1) Pulmonary Artery monitoring (Swan-Ganz)

E (2) Cardio output monitor

E (3) Electronic pressure monitor

E* (4) Mechanical ventilator-respirator

E (5) Patient weighing devices

E (6) Pulmonary function measuring devices

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

E (7) Thermal control device

E (8) ICP monitoring

E e. Immediate access to clinical laboratory services

E 3. Postanesthetic Recovery Room (PAR)

(Surgical intensive care unit is acceptable.) Shall meet the requirements of California Administrative Code, Title XXII, Section 70231, et. seq.

E* a. Registered Nurses and other essential personnel available 24 hours a day

E* b. Appropriate monitoring and resuscitation equipment

4. Operating Suite Special Requirements

Shall meet the requirements of California Administrative Code, Title XXII, Section 70221, et. seq., and shall include, but not be limited to:

E a. An operating (trauma) room adequately staffed in-house and immediately available at all times.

E* b. A second operating room staffed and available within 30 minutes should be the first operating room be occupied

c. Thermal control equipment:

E (1) For patient.

E (2) For blood.

E* d. X-ray capability

E* e. C-Arm fluoroscopy with appropriate table

D* f. Cardiopulmonary bypass pump oxygenator

D* g. Operating microscope

E* h. Fracture table

E* i. Image intensifier

E j. Endoscopes (bronchoscopes, gastroscopes, esophagoscopes)

E* k. Craniotome

E* l. Mechanical Ventilator Respirator

E* m. Auto Transfusor

E n. Patient monitoring equipment

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

E 5. Hemodialysis Capability (or transfer agreement)

E 6. Burn Unit

a) Physician - directed Burn Center/Unit staffed by by nursing personnel trained in burn care and equipped properly for care of the extensively burned patient;

or

b) Transfer agreement with nearby burn center or hospital with a burn unit

E 7. Acute Spinal Cord Injury management capability

E a. Signed transfer agreement with regional spinal cord injury rehabilitation center.

8. Radiological Service - 24 hours per day availability

E a. Certified radiological technician in house at all times for general radiological procedures

E b. Angiography of all types

E c. Sonography

E d. Computerized tomography, head and body with an in-house technician who is available at all times

9. Rehabilitation Program

Shall meet the requirements of California Administrative Code, Title XXII, Section 70595, et. seq.

E a. To commence in the Trauma Center as soon as it is medically feasible

E b. Signed transfer agreements with recognized Rehabilitation Centers in the area

E* c. In-hospital trauma care (may be through private physician's office).

D* d. Follow-up at community hospital and/or Rehabilitation Centers

E* 10. Pharmacy in-house - 24 hour availability with pharmacist on call and available

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E = Essential D = Desirable * = Indicates standard established by Alameda Co.

11. Clinical Laboratory Services

E Shall meet the requirements of California Administrative Code, Title XXII, Section 70241, et. seq., and shall include but not be limited to, the following:

E a. Comprehensive blood bank or access to a community central blood bank and adequate hospital storage facilities. Have the capability of collecting and storing blood for emergency care.

E b. Blood gases and pH determinations

E c. Drug and alcohol screening

E d. Serum and urine osmolality

E e. Coagulation studies

E f. Personnel: Laboratory and pulmonary technicians available 24 hours/day in-house

12. Human Support Services

E Shall meet the requirements of California Administrative Code, Title XXII, application Section noted.

E a. Physical Therapy (Section 70555, et. seq.)

E b. Occupational Therapy (Section 70515, et. seq.)

E c. Rehabilitation Therapy (Section 70595, et. seq.)

E d. Social Service (Section 70629, et. seq.)

E e. Nutrition Services

E. Quality Assurance

E 1. Medical and Nursing Care Evaluation, including:

E a. Detailed audit for trauma deaths, major complications, and transfers.

E b. Trauma conference, multidisciplinary (mobidity and mortality conference) that includes all members of the trauma plan held at least monthly.

E* c. Medical records review, utilization review, tissue review of trauma cases

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E = Essential D = Desirable * = Indicates standard established by Alameda Co.

E* d. Clinical trauma nursing audit

E* e. Cost effectiveness of trauma care

E* 2. Disaster Planning and Rehearsal

E* 3. Participation in local EMS Trauma Audit (Trauma Audit Committee).

E* 4. Regional Trauma Committee, if required, by EMS.

E* 5. Regional Trauma System Evaluation, if required, by EMS.

E* 6. Special Audit of triage appropriateness,, if required, by EMS.

E* 7. Special Audit of the cost of trauma by diagnosis, if required, by EMS.

E* 8. Trauma center administrative meetings.

E 9. Participation in the trauma system data management system.

F. Education

1. Formal continuing education programs in trauma care for:

E a. Staff Physicians

E b. Staff Nurses

E c. Staff allied health personnel

d. Local EMS personnel including:

E (1) First Responders

E (2) EMT-I's

E (3) Paramedics

E e. Community Physicians and other health care personnel

E* 2. Public education programs including:

a. Injury prevention in the home and industry, and on the highways and athletic fields;

b. Problems confronting public, medical profession, and hospitals regarding optimal care for the injured.

D G. Trauma Research Program

E H. Written Policy of Non-discrimination

E I. Written Transfer Agreements with Trauma Center Affiliated with the EMS System

D J. Linguistically appropriate and culturally relevant services shall be provided by the trauma center.

E = Essential D = Desirable * = Indicates standard established by Alameda Co.

APPENDIX I

TRAUMA ADVISORY COMMITTEE

WORK PROGRAM

TRAUMA ADVISORY COMMITTEE
WORK PROGRAM

Purpose:

To develop and recommend a trauma plan for Alameda County that assure the most appropriate treatment for critically injured people.

Goals:

1. Adopt standards for hospital trauma services and overall system criteria.
2. Identify and evaluate current hospital emergency services.
3. Designate trauma zones.
4. Develop Request for Proposal process for implementation by county.
5. Submit plan to Alameda County Health Care Services Agency, Board of Supervisors, and State of California.

MEETING NO. 1

1. INTRODUCTIONS
2. PURPOSE AND ROLE OF COMMITTEE
3. WORK PROGRAM
4. BASIC RULES
5. MEETING SCHEDULE
6. EDUCATION SESSION ON EMS AND TRAUMA

   -- EMS Overview
   -- Authority of EMS Agency
   -- Trauma vs. Non-trauma
   -- Review current data

MEETING NO. 2

ESTABLISH SYSTEM STANDARDS:

1. Review proposed state standards.
2. Identify additional local criteria

MEETING NO. 3

ESTABLISH SYSTEM STANDARDS (Continued):

1. Finalize system standards and criteria.
2. Review monitoring and evaluation mechanisms.
3. Adopt report on system standards.

MEETING NO. 4

DESCRIBE EXISTING RESOURCES:

1. Review information on current services.

    a. Review surveys.
    b. Review interview information.
    c. Review financial impact of trauma on hospital services.

2. Describe how system works.

    a. Identify strengths and weaknesses.
    b. Determine need for interface with surrounding counties.
    c. Develop conclusions and recommendation, if appropriate.

MEETING NO. 5

DESIGNATE TRAUMA ZONES:

1. Review hospitals interested in being designated a trauma facility.

    a. Identify areas of competition.
    b. Identify gaps of coverage.

2. Evaluate time-distance issues.

    a. Analyze use of helicopters.
    b. Evaluate various facility configurations.

3. Divide county into trauma zones.

    a. Reevaluate trauma data.
    b. Match needs to resources.

MEETING NO. 6

REQUEST FOR PROPOSALS (RFP) AND FINAL REPORT

1. Identify RFP process.

    a. Review RFP process used by other counties.
    b. Adopt local RFP process.

2. Review and adopt final report and recommendations to Board of Supervisors.

TRAUMA REVIEW COMMITTEE MEMBERSHIP

James E. Pointer, M.D. (Chairman)	Medical Director, Alameda County EMS District, Emergency Physician, Highland Hospital
James M. Betts, M.D.	Pediatric Surgeon, Children's Hospital
JoAnn Cahill, R.N.	Emergency Nurse, Fischer Mangold Medical Group
Steve Cottingham	East Bay Hospital Conference, Northern County Associate Administrator, Merritt/Peralta Hospital
Jim Devitt	Associate Administrator, Highland Hospital
Walt Filkowski	Administrator, St. Rose Hospital
Robert H. Fish	East Bay Hospital Conference, Southern County Administrator, Valley Memorial Hospital
Alan B. Fletcher	Alameda County EMS District, Prehospital Care Coordinator (Paramedic)
The Honorable Judith D. Ford	Consumer-at-Large, Oakland Municipal Court
David Mandeville, M.D.	Alameca-Contra Costa Medical Assn. (East County) Surgeon, Valley Memorial Hospital
Charles C. Jenkins, M.D.	Alameda-Contra Costa Medical Assn. (North County) Surgeon, Alta Bates, and Providence Hospitals
Gordon MacLeod, M.D.	Alameda-Contra Costa Medical Assn. (South County) Surgeon, Washington Hospital
Charles Nebesar, M.D.	Emergency Physician, Kaiser Permanente, Pleasanton
Paul Perchonock, M.D.	Chairperson, Medical Review Panel, EMCC; Emergency Physician, Alta Bates Hospital
S. Ramachandra, M.D.	Surgeon, Kaiser Permanente, Oakland,
Capt. Bill Sanders	California Highway Patrol, Oakland Area Commander
Celeste Scanlon, M.D.	Emergency Physician, Eden Hospital
Michael Smith, M.D.	Trauma Surgeon, Highland Hospital
Arnold Spanjers, M.D.	Emergency Physician, Kaiser Permanente, Hayward
Pat Stich	Chairperson, Emergency Medical Care Committee (Consumer)
Moses Taghioff, M.D.	Neuorosurgeon, Washington Hospital
Norman van Patten	Consumer-at-Large, Assist. Treasurer, Kaiser Aluminum & Chemical Corp.

APPENDIX II

ADDITIONAL LOCAL CRITERIA

FOR

ALAMEDA COUNTY TRAUMA SYSTEM

APPENDIX II

ADDITIONAL LOCAL CRITERIA FOR ALAMEDA COUNTY TRAUMA SYSTEM

The Trauma Review Committee has adopted additional local criteria to become part of the Trauma System Regulations.

ARTICLE 3: TRAUMA SYSTEM DEVELOPMENT

Section 100254: Trauma System Criteria

500 major trauma cases per trauma center (instead of 350).

Section 100259: Data Collection

Additional Prehospital Data

1. Triage criteria: Trauma scores, CRAMS score, RPM scores, anatomic and mechanism of injury factors.

Additional Emergency Department Data

1. Time anesthesia requested
2. Time anesthesia arrived
3. Time neurosurgery requested
4. Time neurosurgery arrived
5. Time other consults requested
6. Time other consults arrived
7. Repeat blood pressure, pulse, respiratory rate
8. Intravenous intake (volume number of IVs crystalloid)
   -- Colloid
   -- Blood products
9. AIS and total ISS
10. Treatment received in emergency department
11. Disposition from emergency department
12. Involvement of alcohol and drugs in case

Additional Operative Care Data

1. Treatment/procedures performed with ICD9 Codes
2. Intravenous intake (volume)
   -- Number of IVs
   -- Crystalloid
   -- Colloid
   -- Blood products

Additional Post-Resuscitation Data

1. Final diagnoses (ICD9 Codes)
2. Source of Payment

Other Additional Data

Data under "intermediary hospital" required for any trauma patients treated or admitted to non-trauma center who meets following criteria:

1. Dies during hospitalization.
2. Requires surgery for traumatic injury.
3. Would have met criteria for trauma center admission.
4. Staff feels was mistriaged.

Section 100260: Trauma System Evaluation

The local EMS Agency shall require trauma facilities to collect specific data and perform certain audit and evaluation functions at least monthly and provide this information to the local EMS Agency as requirements for designation, this shall include at least the following:

1. Trauma Calls

2. Trauma calls which meet system criteria

    1. Physiologic scales (CRAMS, CTS, RPM)
    2. Anatomic criteria
    3. Mechanism of injury

3. Transportation/destination of trauma patients.

4. Method of transport

5. Number of trauma team activations.

6. Reasons for trauma team activations.

7. Hospital direction of trauma patient (which hospital).

8. Catchment area in which injury occurred.

9. Transfer information

10. Summary information of trauma patients discharged within 24 hours of admission.

The local EMS agency shall require base hospitals to collect specific data and perform certain audit and evaluation functions at least monthly and provide this information to the local EMS agency as requirements for designation; this shall include at least the following:

1. Trauma Calls

2. Trauma calls which meet systems criteria.

    1. Physiologic scales (CRAMS, CTS, RPM)
    2. Anatomic criteria
    3. Mechanism of injury

3. Transportation/destination of trauma patients

4. Method of transport

5. Review of all trauma related deaths.

The following committees and organizations shall interface with the Trauma System in Alameda County.

1. In Hospital Committees

    a. Morbidity and Mortality Review

        Each trauma center shall conduct monthly confidential reviews of trauma deaths, problem cases, and cases in which care is believed to be substandard. This conference shall be conducted by the chief trauma surgeon and shall involve as many of those as possible who impacted the care of the patient(s) involved.

    b. Trauma Center Administrative Meetings

        Each trauma center shall conduct periodic meetings to discuss administrative issues. The trauma center liaison persons, the chief trauma surgeon, and a medical representative from the emergency department should be present.

2. System Meetings

    a. Trauma Audit Committee
        Members: Trauma Center trauma director
        Trauma Center trauma liaison personnel
        County EMS
        Coroner
        Non-Trauma Center physicians: emergency, neurosurgery, surgery anesthesia

        Purpose: To review trauma care at each Trauma Center

Procedure:

Week 1 -- Committee chair and one other physician reviews Trauma Call reports and Trauma Registry provided to EMSD from each trauma center.

Week 2 -- Review completed; trauma call reports and registries returned to trauma centers with request for selected patient charts.

Week 3 -- Committee meeting:

- o Charts reviewed by Committee.
- o Recommendation made: acceptable, not acceptable, death, or complication.
- o Z Score and other data for individual hospitals (confidential) and system as whole given to members.

b. HOMAC - Through ongoing process will develop medical treatment protocols, certificate procedures, etc. relevant to the trauma system.

c. Medical Review Panel - periodic reporting on trauma system performance

(1) System problems - prehospital, hospital
(2) Statistical reporting of results, patient outcomes, etc.

d. Prehospital Operations - interface of trauma system with non-trauma hospitals, public safety, other county agencies

ARTICLE 4: DESIGNATION PROCESS

An appeal process will be available for hospitals who are turned down for trauma center designation and for hospitals whose designation is revoked. A request for proposal process will be utilized by the county in the event that a trauma center's designation is revoked.

ARTICLE 5: FACILITY RESOURCES AND EQUIPMENT

In Alameda County all trauma centers shall be Level II or higher. Surgeons participating in trauma centers shall meet the following requirements:

1. Board certification.

2. Advanced Trauma Life Support certification.

3. Approved by the hospital's medical staff for privileges in trauma.

4. In addition to 1 - 3 (above) surgeons shall meet at least two of the following requirements:

   a. Training in an active trauma service, trauma fellowship, or have had military combat surgical experience.

b. Fifty percent of CME credits required toward license renewal be in trauma-related continuing education.

c. Teaching involvement in a trauma program.

d. Participation in at least 50 critical trauma cases per year.

ARTICLE 6: RESPONSIBILITY OF DESIGNATED TRAUMA FACILITIES

1. Hospitals applying for trauma center designation shall provide evidence of the required key physician coverage through written agreements with such physicians.

2. The contract shall require the trauma centers to "treat" trauma patients regardless of ability to pay.

3. Each trauma center shall designate a surgeon as Director of Trauma.

4. Each trauma center shall designate a non-physician to manage the trauma data and interact with the EMS Agency.

DEFINITION OF A CRITICAL TRAUMA PATIENT

A person is identified as a Critical Trauma Patient by utilizing: physiologic factors; anatomic factors; or mechanism of injury factors listed below.

A patient identified as a CTP should be transported by ambulance directly to the trauma center, CODE 3, by-passing the non-trauma hospitals, when any of the following is present:

1) PHYSIOLOGIC CRITERIA :

a. Revised Trauma Score (RTS) less than or equal to 3 of any one of the three (3) components. Do not add the scores together. Do add the 3 components of the GCS together to figure the RTS for that parameter.

Patient is a CTP if:
1) GCS less than or equal to 12 OR
2) B/P less than 90 sys. OR
3) Resp. rate less than 10 or greater. than 29

b. PTS less than or equal to 8 (see section on PTS)

OR

2. ANATOMIC AND MECHANISM OF INJURY FACTORS (List 1)

a. Deep, penetrating injury to the trunk, abdomen, head, neck or groin

b. Evidence of two or more proximal long bone fractures (femur, humerus)

c. Death of occupant in same passenger compartment

d. Extrication greater than 20 min.

e. Traumatic amputation above elbow or knee

f. Traumatic paralysis

3. EXCEPTIONS:

a. Unmanageable airway - go to nearest basic ED

b. Blunt trauma arrest - go to nearest basic ED

c. Penetrating trauma arrest with a greater than 10-minute ETA difference between TC and nearest basic ED - go to nearest basic ED

d. If conditions in letter c. above are present and transport to Pediatric Trauma Center is less than a 10-minute difference ETA between PTC and basic ED, go to PTC

e. If transport time to nearest TC is greater than 20-minutes, contact ALS base for destination.

f. If patient is pediatric and transport time to the PTC is greater than 20-minute - contact ALS base for destination.

Emergency Medical Services District

Trauma System Operating Costs

	Study Period Two	Ongoing Six-Months Estimated Costs
Coordinator	27,046	27,312
Clerical	15,444	13,540
Consultants:		
Site Visits		27,300
Statistics		14,700
Computer		2,500
General	601	
EMS Medical Director (45% of Time)	10,682	
(38% of Time)		9,381
Office Space	1,230	1,560
Office Equipment	2,736	5,724
Office Supplies	2,173	3,300
Site Visit Travel Costs		400
Communications	750	750
County Coroner		10,869
EMS Staff	16,464	17,287
Subtotal	77,126	134,623
County Overhead (12%)	9,255	16,155
Total	86,381	150,778
Designation Fee Per Hospital Per Six-Month Period @ 25 %	None	37,695

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